

MINUTES

MONTANA SENATE
54th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By CHAIRMAN GERRY DEVLIN, on March 15, 1995, at
8:00 a.m.

ROLL CALL

Members Present:

Sen. Gerry Devlin, Chairman (R)
Sen. Mike Foster, Vice Chairman (R)
Sen. Mack Cole (R)
Sen. Delwyn Gage (R)
Sen. Lorents Grosfield (R)
Sen. John G. Harp (R)
Sen. Dorothy Eck (D)
Sen. Barry "Spook" Stang (D)
Sen. Fred R. Van Valkenburg (D)

Members Excused: None

Members Absent: None

Staff Present: Jeff Martin, Legislative Council
Renée Podell, Committee Secretary

Please Note: These are summary minutes. Testimony and
discussion are paraphrased and condensed.

Committee Business Summary:

Hearing: HB 418, HB 534, HB 572, SB 418
Executive Action: HB 343, HB 572, SB 162, HB 534

HEARING ON HB 418

Opening Statement by Sponsor:

REP. CHARLES DEVANEY, HD 97, Sheridan and Roosevelt Counties,
submitted written testimony. EXHIBIT 1.

Proponents' Testimony:

Tom Richmond, Board of Oil and Gas Conservation, presented
written testimony and graphs. EXHIBIT 2.

Gail Abercrombie, Montana Petroleum Association, stated the Board
of Oil and Gas supports HB 418.

Jerome Anderson, Shell Western Exploration and Production, Inc., went on record in support of HB 418.

Dennis Iverson, Northern Montana Oil and Gas Association, stated strong support for this bill. He announced the association doesn't mind being regulated, however, they want to be regulated by a professional staff with a well funded operation.

Stan Kaleczyc, Meridian Oil Company, declared support for this bill. He commented an important factor to be considered in the future is the State of Montana is trying to get primacy for underground injection control permitting.

The following letters were presented by REP. DEVANEY:

Herb Vasseur, Montana Land and Mineral Owners Association, presented written testimony. EXHIBIT 3.

W. M. Vaughey, Jr., Past President, Montana Petroleum Association, submitted written testimony. EXHIBIT 4.

Warren H. Ross, Ross 8_7 Ranch, Inc., submitted written testimony. EXHIBIT 5.

Opponents' Testimony:

None

Informational Testimony:

None

Questions From Committee Members and Responses:

SEN. LORENTS GROSFIELD questioned REP. DEVANEY in regard to Section 2 adding .1 to everything in SB 412 and asked if it was the intention to include taxes on horizontal drilling. SEN. DEVANEY responded the taxes levied are for the value of the product produced.

CHAIRMAN DEVLIN asked Mr. Richmond if the budget has been approved. Mr. Richmond stated the budget has been approved.

Closing by Sponsor:

REP. DEVANEY explained the underground injection program stating in 1982, the State of Montana turned over the control of all underground injection to the EPA. He said at this particular time the Board of Oil and Gas Conservation feels they have the ability and expertise to take the program back.

HEARING ON HB 534Opening Statement by Sponsor:

REP. DAN HARRINGTON, HD 38, Butte, acknowledged HB 534 allows certain undeveloped land owned by local economic development organizations to qualify as an industrial park for property tax purposes. He explained the local government may allow the property tax pre-status only after a hearing involving all the taxing jurisdictions. REP. HARRINGTON stated the tax free status of the land is maintained only while it is held by a non-profit local economic organization. He explained this bill amends the existing statutes by including undeveloped land owned by a non-profit local economic development organization as being eligible for tax exempt status.

Proponents' Testimony:

Evan D. Barrett, Montana Economic Developers Association, presented written testimony. EXHIBIT 6.

Opponents' Testimony:

None

Informational Testimony:

None

Questions From Committee Members and Responses:

None

Closing by Sponsor:

REP. HARRINGTON closed with no further comment.

HEARING ON HB 572Opening Statement by Sponsor:

REP. DAN HARRINGTON, HD 38, Butte, commented this is a simple bill. He stated presently the economic development levy is set for five years, and HB 572 extends it to six years. He explained by extending the time frame to six years the people can vote on it during an election year.

Proponents' Testimony:

Evan D. Barrett, Chairman Montana Economic Developers Association, submitted written testimony. EXHIBIT 7.

Gloria Paladichuk, Richland Development, declared support for HB 572.

Opponents' Testimony:

None

Informational Testimony:

None

Questions From Committee Members and Responses:

None

Closing by Sponsor:

REP. HARRINGTON stated it costs a lot of money to run elections. He said this is a very important part of economic development.

EXECUTIVE ACTION ON HB 572

Motion: REP. DOROTHY ECK MOVED HB 572 BE CONCURRED IN.

Discussion: None

Vote: MOTION CARRIED UNANIMOUSLY.

EXECUTIVE ACTION ON HB 534

Motion: REP. ECK MOVED HB 534 BE CONCURRED IN.

Discussion: SEN. VAN VALKENBURG stated there is a lost of revenue for property taxes.

SEN. ECK commented the lost of revenue is very, very little.

Vote: MOTION CARRIED UNANIMOUSLY.

EXECUTIVE ACTION ON HB 418

Discussion: SEN. LORENTS GROSFIELD stressed concern in regard to Page 2. He explained he doesn't believe the board has discretion with respect to the .1%.

Mr. Martin stated SB 412 repeals the section that is being amended in this bill and it has a fixed rate of 4.8% of whatever collections go to the Board of Oil and Gas. He acknowledged SEN. GROSFIELD is correct. He explained the DOR will revise the distribution formula based on the amount that is already contained in SB 412.

CHAIRMAN DEVLIN asked action be held on this bill until SEN. GROSFIELD has time to work on some amendments.

HEARING ON SB 418Opening Statement by Sponsor:

SEN. DELWYN GAGE, SD 43, Cut Bank, commented this is a committee bill requested as a result of testimony received in regard to a tax benefit rule that the federal government tax system has. He reported expenses involved with tax free income has been addressed by the DOR in this bill. SEN. GAGE remarked the fiscal note projects \$1.7 million revenue increase per year.

Proponents' Testimony:

Tom Harrison, Montana Society of Certified Public Accountants, voiced concern that the intent was not to turn this into a revenue enhanced fund as indicated in the fiscal note. He concurred in the suggestion to eliminate the federal tax.

Jeff Miller, Administrator, Income and Miscellaneous Tax Division, Department of Revenue, attested support for SB 418 as written. He presented written testimony. EXHIBIT 8.

Opponents' Testimony:

None

Informational Testimony:

None

Questions From Committee Members and Responses:

CHAIRMAN DEVLIN asked Mr. Miller if this bill is primarily aimed at non-residents. Mr. Miller stated with the passage of HB 54 in the 1993 session, residents and non-residents are treated the same for tax law purposes. He said this bill reaches everyone.

SEN. ECK asked Mr. Miller if this proposal would effect more non-residents than residents. Mr. Miller said it applies evenly across the board.

CHAIRMAN DEVLIN asked Mr. Miller if he thinks people are overpaying their estimates on purpose. Mr. Miller said he wouldn't over generalize that people are overpaying. He commented they are doing exactly what is provided in statute.

Closing by Sponsor:

SEN. GAGE said the part of the bill that deals with the expenses involved in non-taxable income in Montana needs to be closely looked at because it is a considerable change in state policy.

EXECUTIVE ACTION ON HB 343

Motion: SEN. MACK COLE MOVED HB 343 BE CONCURRED IN.

Discussion: CHAIRMAN DEVLIN asked if there is one plant drawing coal out of more than one mine, do they get the 2 million tons out of each mine. SEN. MIKE FOSTER responded it has to be a mine mouth operation and 2 million tons far exceeds anything the state currently has. SEN. ECK asked how many mine mouths are in Montana. SEN. GAGE responded there are six or seven.

Vote: MOTION CARRIED UNANIMOUSLY.

{Tape: 1; Side: B; Comments: Tape Turned.}

EXECUTIVE ACTION ON SB 162

Discussion: CHAIRMAN DEVLIN asked if this bill infringes on SB 358. Mr. Martin stated there is a bearing on each other. He said by extending the termination date and directing the Department of Health and Environmental Sciences will tighten the rule making process by the department. He said they are complimentary.

SEN. GAGE said SB 358 was specific to dealing with hazardous waste.

SEN. HARP questioned with the amendments to SEN. HALLIGAN'S bill is there an expansion to include what SB 162 covers. Mr. Martin agreed with SEN. HARP stating it talks about reclaimed material. He stated current law has been expanded for an additional two years in SB 358.

Motion: SEN. ECK MOVED SB 162 DO PASS.

Discussion: SEN. GROSFIELD stated the committee has extended the termination to 1997, so why does it need to be done again. Mr. Martin said the statement of intent needs to be carried over. SEN. GROSFIELD commented the only thing worth anything in this bill is the statement of intent.

SEN. GAGE suggested this bill be tabled and the statement of intent put into SB 358 on the floor.

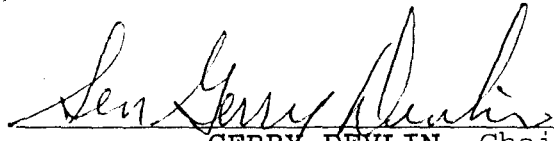
Motion: SEN. HARP MADE A SUBSTITUTE MOTION TO TABLE SB 162.

Vote: MOTION CARRIED 7 - 2 with SEN. ECK and SEN. VAN VALKENBURG voting in opposition.

SEN. HARP asked Mr. Martin to prepare an amendment and talk to SEN. HALLIGAN to see if he would offer the amendment on the floor.

ADJOURNMENT

Adjournment: 9:20 a.m.


GERRY DEVLIN, Chairman


RENEE J. PODELL, Secretary

GD/rp

MONTANA SENATE
1995 LEGISLATURE
TAXATION COMMITTEE

ROLL CALL

DATE _____

March 15, 1995

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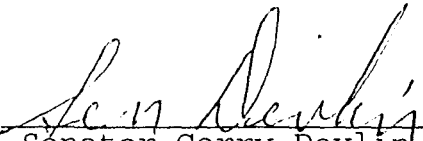
SENATE STANDING COMMITTEE REPORT

Page 1 of 1
March 15, 1995

MR. PRESIDENT:

We, your committee on Taxation having had under consideration HB 343 (third reading copy -- blue), respectfully report that HB 343 be concurred in.

Signed:


Senator Gerry Devlin, Chair


218

Amd. Coord.
Sec. of Senate

SEN. COLE
Senator Carrying Bill

601138SC.SPV

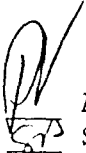
SENATE STANDING COMMITTEE REPORT

Page 1 of 1
March 15, 1995

MR. PRESIDENT:

We, your committee on Taxation having had under consideration HB 572 (third reading copy -- blue), respectfully report that HB 572 be concurred in.

Signed: Sen Devlin
Senator Gerry Devlin, Chair

 Amd. Coord.

Sec. of Senate

SEN. LYNCH
Senator Carrying Bill


601140SC.SPV

SENATE STANDING COMMITTEE REPORT

Page 1 of 1
March 15, 1995

MR. PRESIDENT:

We, your committee on Taxation having had under consideration HB 534 (third reading copy -- blue), respectfully report that HB 534 be concurred in.

Signed: 
Senator Gerry Devlin, Chair


ST

Amd. Coord.
Sec. of Senate

SEN Lynch
Senator Carrying Bill

601141SC.SPV

HB 418

SPONSOR'S TESTIMONY

MARCH 15, 1995
CHARLES R. DEVANEY
REPRESENTATIVE, HD 97

Mr. Chairman and members of the Committee.

Good Morning. For the record I am Representative Charles Devaney,
House District 97, Sheridan and Roosevelt Counties.

Today I bring you HB 418. The substance of this bill is contained in
Line 13 of page 1. We are proposing to raise the **LICENSE AND
PRIVILEGE TAX** from 0.2 of 1% to 0.3 of 1%. This tax rate is applied
against the value of oil and gas produced within the State of Montana.
Consequently the revenue raised depends on two variables, the volume of oil
and gas produced and the market price. Both of these variables are extremely
volatile.

The Board of Oil and Gas Conservation is funded on a proprietary basis
primarily from this revenue source. The budget is set by the Legislature. The
Board, through a public hearing process, then sets the tax rate necessary to fund

the approved budget. All interested parties are allowed input into this hearing, a large part of which is dedicated to estimating the future production and price.

This bill is supported by a large majority of those who will pay the tax including mineral owners, independent producers and large oil companies.

The change is necessary. Last biennium the value of the production was not sufficient to fund the approved budget at the current ceiling. It was necessary for the Board to borrow in excess of \$100,000 from the Department of Natural Resources and Conservation.

I urge your do concur recommendation.

Thank you.

Dear Committee Member,

Testimony on HB 418

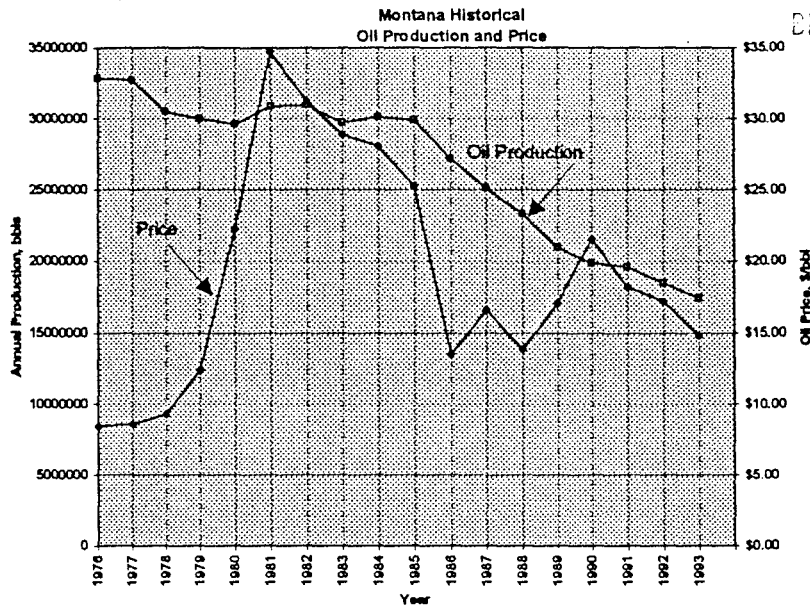
The Board of Oil and Gas Conservation is a quasi-judicial board that, with its staff, is the regulatory agency with overall responsibility for oil and gas exploratory and development operations in the state. It was established in 1954 and has been funded from its inception by a License and Privilege tax on oil and gas production paid by oil and gas companies and mineral interest owners; the board does not receive any general fund money. Initially, the License and Privilege tax was a levy of not more than $3/4$ ¢ per barrel. Later, the tax was changed to a percentage (not to exceed 0.2%) of value of marketed oil and gas. The statute establishing the tax authorized to Board to adjust the rate levied to recognize the variability of market conditions and prices.

SENATE TAXATION

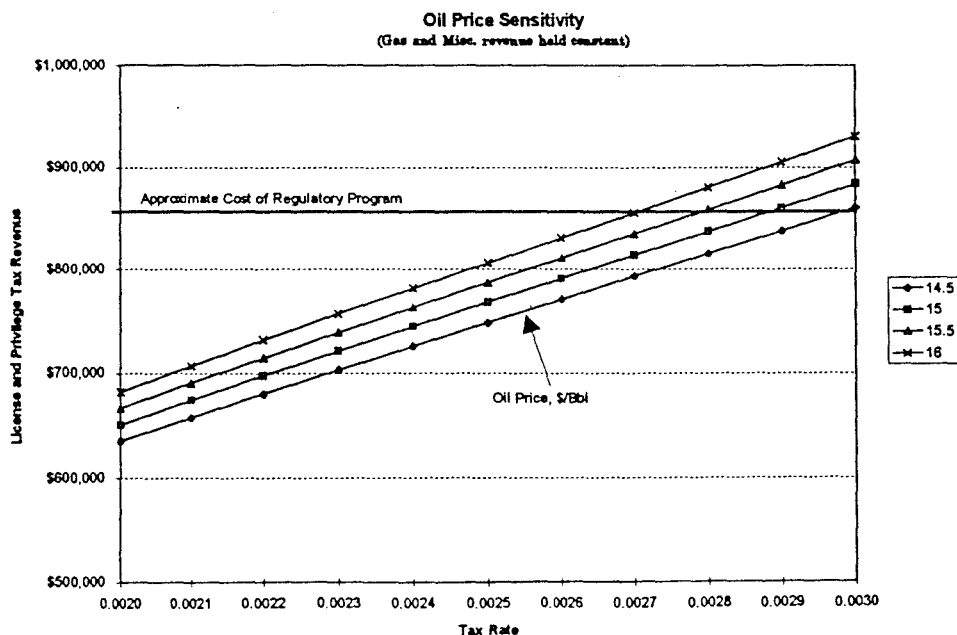
During the past several years both the average price and the quantity of oil produced in Montana has declined precipitously, reducing the revenue needed to finance the Board's regulatory program.

EMENDIT NO. 2

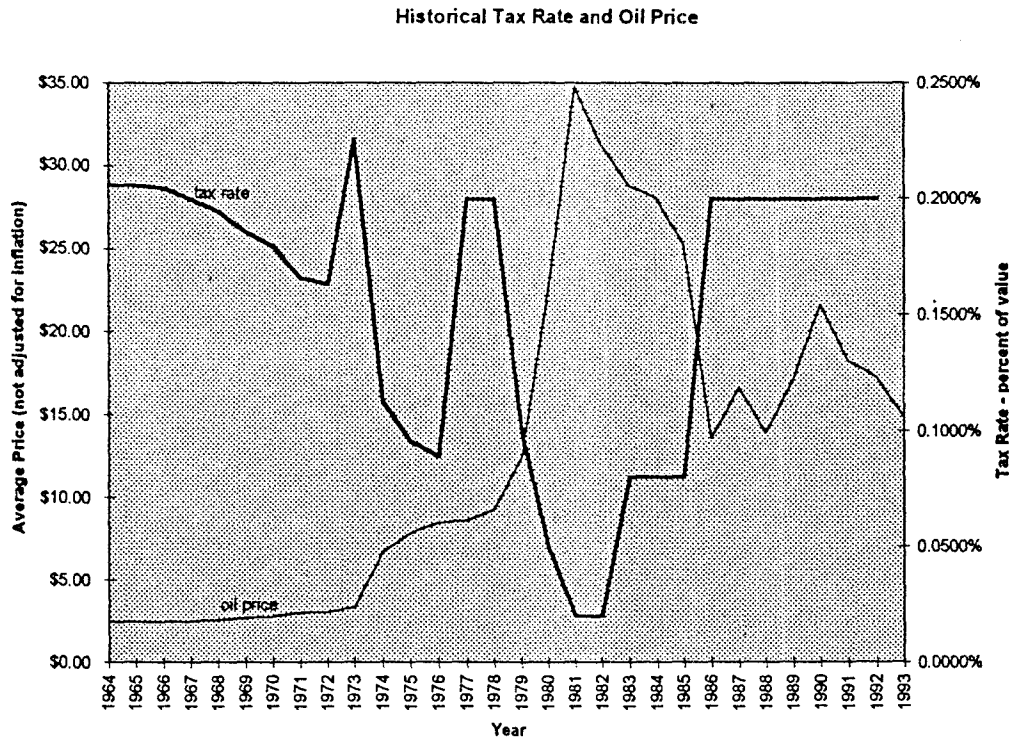
BILL NO. HB 418



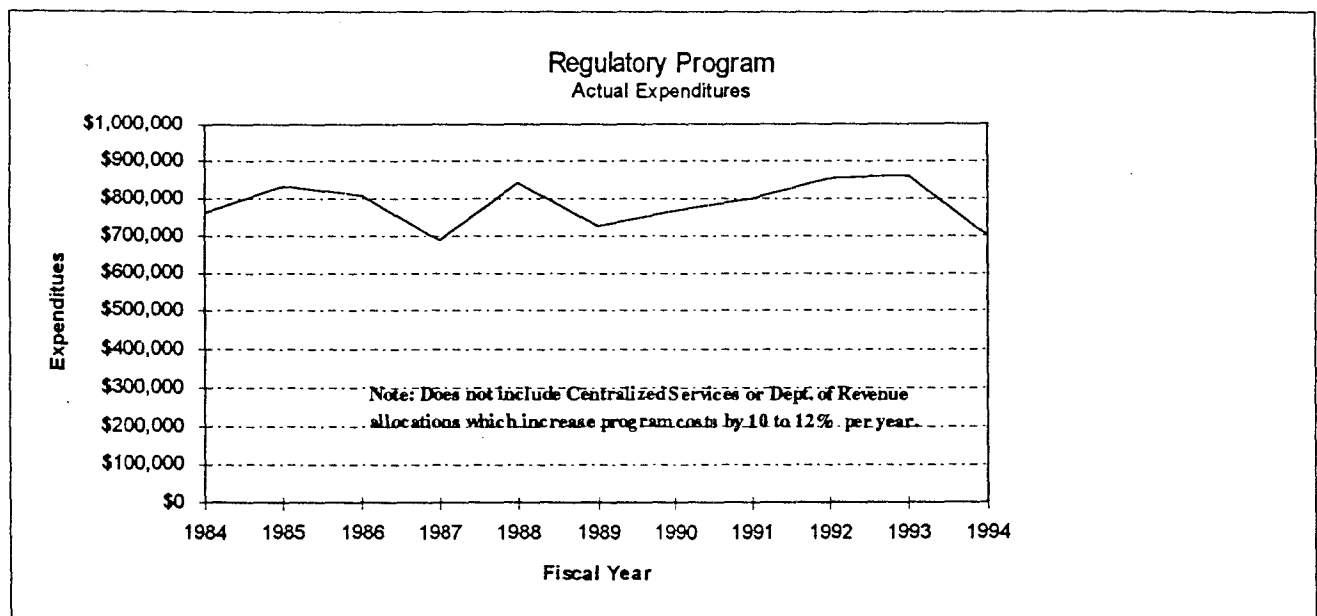
The majority of the revenue generated by the License and Privilege Tax comes from oil production; therefore the revenues are most affected by oil price and volume. Natural gas production continues to increase each year as shallow gas development drilling increases. However, natural gas prices have remained at or below \$1.50 per thousand cubic feet. Annual gas revenue is expected to remain under \$175,000 for the 1996-97 biennium. Miscellaneous revenue to the Board include copying charges, drilling permit fees, and data base services; annual revenue from these sources is estimated at \$12,000. The following chart shows the sensitivity of revenue to oil price at an estimated annual volume of 15,500,000 bbls.



Throughout its history, the Board has adjusted the tax rate to cover the cost of its programs without accumulating a large fund balance. As can be seen below, the Board has reduced the tax rate during high price periods and has only raised the rate when price and volume instability made the increase necessary.



As a result of the declining revenues, the Board has already taken significant steps to reduce its staff and budget. It has used both attrition and layoff to reduce the size of both the Helena and Billings staff. The Board has also reduced the number of hearings, eliminated out-of-Billings meeting, and taken other steps to reduce both travel and overall operating expenses. However, the 20+% reduction in staff and operating costs is not enough to deal with the declining production and price instability. Administrative overhead and support personnel have been substantially reduced and duplication has been eliminated. Further reductions will adversely impact the regulatory program and will require reductions in field inspection activities and a reduction in both field and office staff that will affect the timeliness and effectiveness of the program.

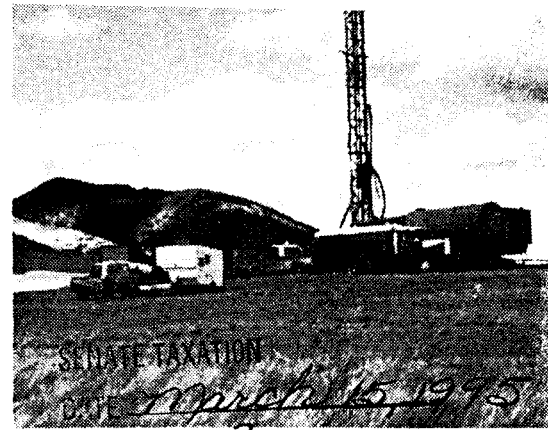


The oil and gas industry, landowners and mineral owners, independent geologists and engineers using the Board's accumulated data and resources and the general public share an interest in maintaining the operation of an effective and efficient regulatory program. Maintaining this program will require that the Board be given authority to increase the License and Privilege Tax beyond the current cap of 0.2% to the proposed 0.3% cap.

Montana Land and Mineral Owners Association

P.O. Box 1301

Havre, Montana 59501



SENATE TAXATION

DATE March 15, 1995

EXHIBIT NO. 3

BILL NO. HB 418

February 14, 1995

Representative Charles R. Devaney
Montana State House of Representatives
Capitol Station
Helena, MT 59620

RE: HB 418 - Privilege & License Tax Increase

Dear Representative Devaney:

The Montana Land and Mineral Owners Association consists of approximately 170 members with mineral and surface acreage in Blaine, Chouteau, Hill, Liberty and Phillips Counties as well as outside the state of Montana.

At the January meeting of the board of directors of the MLMOA, approval was given to support the increase of the Privilege and License tax to continue funding the Montana Oil and Gas Conservation Commission.

Sincerely,

Herb Vasseur
President

W. M. VAUGHEY, JR.

P.O. BOX 46

HAVRE, MONTANA 59501-0046

(406) 265-5421

SENATE TAXATION

DATE March 15, 1995

FILE NO. 4

BILL NO. HB 418

January 30, 1995

The Honorable Charles R. Devaney
Montana State House of Representatives
Capitol Station
Helena, MT 59620

RE: Your measure calling for an increase in the allowable
level of the License and Privilege Tax from .2% to
.3%.

Dear Representative Devaney:

It was a great pleasure to meet you at yesterday's Montana Petroleum Association Legislators' Brunch. Any good friend of Ed Smith is certainly a friend of mine! I was very pleased to have the opportunity to discuss the above bill with you. The License and Privilege Tax, of course, funds operations of the Board of Oil and Gas Conservation. It is a tax levied only on Montana's petroleum producers, as well as its royalty owners. Your proposed measure increases cap on license and privilege tax on oil and gas production from .2% to a maximum allowed .3%.

While it is rare in life that one encounters a taxpayer seeking an increase in taxation levels, I, as a longtime independent producer, am such a person, and I don't know a single individual like me who feels any differently. In light of the steady decrease in Montana's level of annual oil production, this increase is needed so that the Oil and Gas Conservation Commission's operations be properly funded.

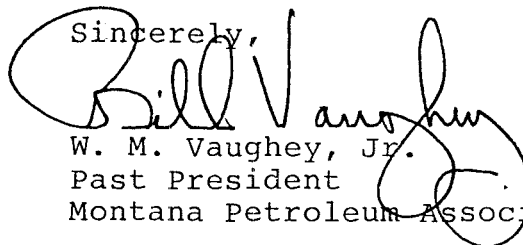
An equally important part of the Commission's responsibilities lie to the landowners effected by petroleum operations, and of course those who are royalty owners pay the license and privilege tax just as do I. This is to advise you that the evening of January 26 the Montana Land and Mineral Owners Association Board here voted unanimously in support of the concept of your bill. I will leave it to you to determine how Arnie Nelson and his Board **feel about the subject.**

By letter copy I am letting our own local Representatives know that your measure is one which both landowners and producers alike hope they will get behind.

Page 2
C. Devaney
Jan. 30, 1995

I would consider it a personal favor if you would call to me the number of your bill as soon as it has been awarded one. This would greatly help my future efforts to support its passage.

Sincerely,



W. M. Vaughey, Jr.
Past President
Montana Petroleum Association

cc: Norman "Arnie" Nelson, President, Northeast Montana Land and Mineral Owners Association, Inc.
Herb Vasseur, President, Montana Land & Mineral Owners Ass'n.
Ms. Gail Abercrombie, Montana Petroleum Association
Dennis D. Iverson, Northern Montana Oil and Gas Association Ass'n., Inc.
State Representative Antoinette R. (Toni) Hagener
State Representative Ray Peck
State Representative Roger DeBruycker
State Representative Matt McCann

Rte. 71, Box 18
Chinook, MT 59523

SENATE TAXATION

March 15, 1995
5
HB 418
Warren H. Ross
406-357-3593
Donald T. Ross
406-357-2746

ROSS 87 RANCH, INC.

COMMERCIAL HEREFORDS SINCE 1887

February 16, 1995

Taxation Committee
Montana House of Representatives
Helena, Mt.

Chairman Hibbard and members:

My name is Warren Ross. I ranch in Blaine County and am a member of the Board of Oil and Gas Conservation and the Montana Land and Mineral Owners Association.

I wish to testify in favor of HB418--increasing the CAP on the License and Privilege tax from 2/10 of 1% to 3/10 of 1%. The continued decline in the production of oil, the principle source of funding for the Board of Oil and Gas, coupled with the sharp drop in price of crude will not cover our necessary regulatory expenses. Fiscal year ending 6/30/94 our appropriated regularatry budget was \$925,598, we spent \$703,099 or a 30.6% reduction. With our DNRC and DOR assessments we used \$124,000 from our reserve. We have no reserve left. We are NOT asking for an increase in budget; we ask only authority to get income enough to cover our reduced expenditures.

I speak now from the standpoint of a land and mineral owner. We have a responsible oil and gas industry in Montana in part because of the effectiveness of the Board of Oil and Gas and the involvement of the Land and Mineral owners associations. The Board and its staff have earned respect with fair and timely decisions. As a land owner I rely on the Board staff for consultation and my land and mineral owners association has a close working relationship with them. The P & L tax that I pay on my royalty is money well spent. I want the Board to be able to maintain an experienced staff to look after my interests and to assure the responsibility of this important industry.

Sincerely,

Warren H. Ross

DATE March 15, 1995NO. 6

HB 534

Montana Economic Developers Association

305 West Mercury

Butte, MT 59701

406-723-4349

March 15, 1995

Members of the Senate Taxation Committee
Montana Senate
State Capitol Building
Helena MT 59620

Dear Committee Members:

The Montana Economic Developers Association is an organization that includes over 60 individuals in the state of Montana who have economic development as their primary function.

These individuals represent every major community in the state and many smaller communities which are seeking to create economic growth and jobs for their areas.

The Montana Economic Developers Association strongly supports the passage of HB 534. This bill will help many of our member areas to develop sorely needed industrial park infrastructure.

We urge your support of the bill.

Thank you.

Sincerely,



EVAN D. BARRETT
Chairman
MEDA Legislative Committee

Montana Economic Developers Association

305 West Mercury

Butte, MT 59701

SENATE TAXATION
406-723-4349

DATE March 15, 1995

EXHIBIT NO. 7

BILL NO. HB 572

March 15, 1995

Members of the Senate Taxation Committee
Montana Senate
State Capitol Building
Helena MT 59620

Dear Committee Members:

The Montana Economic Developers Association is an organization that includes over 60 individuals in the state of Montana who have economic development as their primary function.

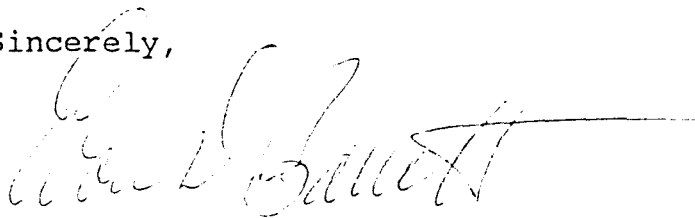
These individuals represent every major community in the state and many smaller communities which are seeking to create economic growth and jobs for their areas.

The Montana Economic Developers Association strongly supports the passage of HB 572. It is a housekeeping measure that will help make a common sense change in the 1 mill levy election timing.

We urge your support of the bill.

Thank you.

Sincerely,



EVAN D. BARRETT
Chairman
MEDA Legislative Committee

- I. **TAX BENEFIT RULE** - Under the federal law, the tax benefit rule is where a recovery or refund of an amount attributable to an earlier year's deduction is excluded from income to the extent that the amount did not reduce the amount of tax imposed in earlier years.

PRESENT LAW

Under the present law, Montana does not have a tax benefit rule that applies to items other than the federal income tax refund. Montana law specifically adds the federal refund in arriving at Montana adjusted gross income if a taxpayer used the federal tax as a deduction on his prior year income tax return to decrease his income tax liability.

PROPOSED LAW

Under the proposed law, income that is attributable to an earlier year's deduction and is includable in the federal adjusted gross income but was not attributable to an earlier year's deduction for Montana purposes is not included in Montana adjusted gross income. Such an item is out-of-state refunds that are taxable to federal but were not used as an itemized deduction on the Montana income tax return.

EXAMPLE

A taxpayer, who is a resident, has a business which has activities in several states. He is required to file income tax returns for all of these states. During the 1993 tax year, he is required to make estimated tax payments to all his states the same as under Montana law. When he files his 1993 federal income tax return he itemizes and deducts all the state taxes he paid. He files his 1993 Montana return and applies for the out-of-state tax credit for paying taxes to another state on his income.

When he files his 1994 federal tax return, he is required to include as income any state refunds that he received since he used the state taxes to reduce his federal tax. However, under the present law, he is allowed only to deduct his Montana refund in arriving at his 1994 Montana adjusted gross income because the law is specific to allow only the deduction of his Montana refund. Assume the following facts:

Schedule C Income	\$100,000
Oregon State Refund	5,000
California State Refund	2,000
Montana State Refund	3,000
Idaho State Refund	<u>1,000</u>
Federal Adjusted Gross	\$111,000

Montana Adjusted Gross Under Present Law

Federal Adjusted Gross	\$111,000
Less: Montana Refund	<u>(3,000)</u>
Montana AGI	\$108,000

Montana Adjusted Gross Under Proposed Law

Federal Adjusted Gross	\$111,000
Less: All State Refunds	<u>(11,000)</u>
Montana AGI	\$100,000

II. DISALLOWANCE OF DEDUCTIONS ASSOCIATED WITH EXEMPT INCOME

Under the present law, a taxpayer can deduct expenses related to income that is not included in Montana adjusted gross income. Such a deduction is the federal tax deduction.

Under the proposed law, a taxpayer will only be able to deduct those expenses that are associated with income that is included in Montana adjusted gross income. This matches the income with the expenses associated with it.

EXAMPLE

A taxpayer has \$80,000 of business income and \$20,000 of U.S. interest for a total of \$100,000 federal adjusted gross income. He pays \$30,000 in federal tax. His Montana taxable income is calculated as follows:

PRESENT LAW

Federal Adjusted Gross Income	\$100,000
Less: U.S. Savings Bond Interest	<u>(20,000)</u>
Montana Adjusted Gross	80,000
Less: Federal Tax	<u>(30,000)</u>
Montana Taxable Income	\$ 50,000

PROPOSED LAW

Federal Adjusted Gross Income	\$100,000	
Less: U.S. Savings Bond Interest	<u>(20,000)</u>	
Montana Adjusted Gross	80,000	$80,000/100,000 = 80\%$
Less: Federal Tax	<u>(24,000)</u>	$80\% \times 30,000 = 24,000$
Montana Taxable Income	\$ 56,000	

DATE March 15, 1995

SENATE COMMITTEE ON Taxation

BILLS BEING HEARD TODAY: HB 418 Rep. DeVaney
HB 534 and HB 572 Rep. Harrington
SB 418 Senator Sage

< ■ >

PLEASE PRINT

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Check One

Name	Representing	Bill No.	Support	Oppose
TOM RICHMOND	BOARD of OIL & GAS	HB 418	✓	
GAIL ABERCROMBIE	MT Petroleum Assn	HB 418	✓	
Charles DeVaney	SPONSOR	HB 418	✓	
Wan Barrett	MONT ECON DEV. ASSN	HB 534 572	✓	
STROME ANDERSON	2 HALL WESTERN R&P INC	HB 418	✓	
STAN KALUCZYC	MERCOSIA OIL	HB 418	✓	

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY