

1 INTRODUCTION BY House BILL NO. 422
2 MILLAR LYNCH

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO LICENSE AND TAX
5 PUNCH BOARDS AND SLOT MACHINES AND TO UTILIZE THE FUNDS
6 DERIVED TO OFFSET LOCAL REAL PROPERTY TAXES, TO PROVIDE
7 PENALTIES FOR VIOLATION THEREOF AND TO REPEAL SECTIONS
8 94-8-428 AND 94-8-431, R.C.M. 1947."

9
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 Section 1. Short Title. This act may be cited as "The
12 Slot Machine and Punch Board Act of 1975".

13 Section 2. Purpose. The purpose of this act is to
14 provide financial relief to the people of Montana in the
15 form of lower assessments on real property by licensing and
16 taxing punch boards and slot machines.

17 Section 3. Definitions. As used in this act:

18 (1) "Punch boards" means the game from which prizes
19 are awarded on the basis of designated numbers or symbols on
20 pieces of paper which are inserted in a board, and which may
21 be removed from that board by a punch or device inserted
22 into the board, and where exposed, the designated numbers or
23 symbols conform to numbers or symbols selected at random.

24 (2) "Slot machine" means any mechanical, electrical or
25 other device, contrivance or machine which, upon insertion

1 of a coin, token or similar object therein, or upon payment
2 of any consideration, is available to play or operate, the
3 play or operation of which, whether by reason of the skill
4 of the operator or application of the element of chance, or
5 both, may deliver or entitle the person playing or operating
6 the machine to receive cash, premiums, merchandise, tokens
7 or any thing of value, whether the payoff is made
8 automatically from the machine or in any other manner.

9 (3) "Licensed wholesaler" means any person licensed
10 under the provisions of this act who is engaged in the
11 business of:

- 12 (a) selling punch boards, or
- 13 (b) leasing or selling slot machines.

14 (4) "Licensed retailer" means any person who is
15 licensed under the provisions of this act and is engaged in
16 the business of:

- 17 (a) selling chances on punch boards; or
- 18 (b) operating or controlling slot machines.

19 (5) "Licensee" means any qualified person to whom a
20 license has been issued under this act.

21 (6) "Person" means a natural person, firm,
22 association, corporation or other legal entity.

23 (7) "Department" means department of revenue.

24 Section 4. Department of revenue licensing authority.

25 (1) The department is designated as the licensing authority

1 under this act. The department shall enforce the terms and
2 provisions of this act, and shall:

3 (a) Grant or refuse licenses under this act. The
4 department, on its own motion based on reasonable grounds,
5 or on complaint made and after investigation and public
6 hearing, at which the licensee is afforded an opportunity to
7 be heard, may suspend or revoke any license issued by the
8 department for any violation by the licensee or any officer,
9 director, agent, member or employee of that licensee of the
10 provisions of this act or any rule authorized hereunder.
11 Notice of suspension or revocation, as well as notice of
12 hearing, shall be given by certified mail to the licensee at
13 the address contained on the license.

14 (b) Supervise the administration of this act and
15 adopt, amend, and repeal rules governing the operation and
16 conduct of punch boards and slot machines.

17 (c) Hear and determine at public hearing all
18 complaints against any licensee, and administer oaths and
19 issue subpoenas to require the presence of persons and
20 production of papers, books and records necessary to the
21 determination of any hearing so held.

22 (d) Keep records of all actions and transactions of
23 the department concerning this act.

24 (e) Report annually to the governor or legislature
25 respecting the administration of this act, including an

1 accounting of all licenses issued and moneys collected and
2 make recommendations in regard to legislation.

3 (f) Enforce the provisions of this act. The
4 department, its members and agents have the powers of peace
5 officers, and are authorized to arrest any person violating
6 any provision of this act, and to file a complaint before
7 any court of competent jurisdiction, and to lawfully search
8 and seize and use as evidence, any unlawful or unlawfully
9 possessed license, punch board, slot machine, or insignia
10 found in the possession of any person or place.

11 (2) Proceedings to suspend or to revoke any license
12 shall be brought by the department in accordance with the
13 Montana Administrative Procedure Act. The department may
14 stop the operation of punch boards and slot machines by
15 notice to a licensee pending hearing, in which case the
16 hearing shall be held within thirty (30) days of notice.

17 (3) When a license is ordered suspended or revoked,
18 the licensee shall surrender the license to the department
19 on or before the effective date of the suspension or
20 revocation. No license is valid beyond the effective date
21 of the suspension or revocation, whether surrendered or not.

22 (4) In addition to any other penalty imposed under
23 this act the department may declare the violator ineligible
24 to conduct punch boards and to operate or control slot
25 machines for no more than two (2) years after the

1 declaration.

2 Section 5. Wholesale license. (1) Each wholesaler
3 shall obtain a license from the department before engaging
4 in the business of wholesaler or retailer.

5 (2) A separate application and a separate license is
6 required for each place of business owned, controlled, or
7 operated by the licensed wholesaler within the state of
8 Montana.

9 (3) Application forms supplied by the department shall
10 contain:

11 (a) the type and general description of applicant's
12 organization,

13 (b) names and home addresses of all owners, stating
14 whether or not principals of these organizations have been
15 convicted of a felony,

16 (c) identification of each convicted individual, and

17 (d) other pertinent information as the department
18 requires by rule.

19 (4) All applicants for a wholesaler's license and all
20 persons, owners or others who have a financial interest in
21 the applicant's organization shall be at least eighteen (18)
22 years of age and a resident of the state at least five (5)
23 years prior to the date of application.

24 (5) Each application for a wholesaler's license shall
25 be accompanied by a fee of five hundred dollars (\$500).

1 (6) The department shall adopt proper insignia to
2 indicate the applicable fee has been paid. The fee shall be
3 collected before the department issues the insignia, unless
4 the licensed wholesaler is allowed a credit under section 6
5 of this act. Other requirements applicable to insignia are:

6 (a) only licensed wholesalers shall purchase insignia,

7 (b) licensed wholesalers shall affix insignia to punch
8 boards and slot machines prior to transfer to a licensed
9 retailer or any use by the licensed wholesaler, and

10 (c) licensed wholesalers shall not resell insignia,
11 but may return them to the department for a refund.

12 (7) Each punch board that a licensed wholesaler
13 distributes shall have firmly affixed and in a conspicuous
14 place, a statement which indicates the following:

15 (a) the charge for each play or chance,

16 (b) the total number of plays or chances in that punch
17 board,

18 (c) the prizes or awards which will be provided in
19 that punch board.

20 This statement shall not be altered, modified or
21 changed in any manner by any person. The charge for playing
22 the punch board may not be exceeded. All prizes indicated
23 on the statement for each punch board must be awarded.

24 Section 6. Wholesaler credit. (1) Each licensed
25 wholesaler shall pay on a cash basis for one (1) complete

1 calendar year, before he is eligible to delay payment as
2 provided in this section.

3 (2) The department shall permit a licensed wholesaler
4 to pay for the insignia purchased within thirty (30) days
5 after the date of purchase if that wholesaler files with the
6 department a bond issued by a surety company, approved by
7 the department, of insurance as to solvency and
8 responsibility and authority to transact business in the
9 state, for any amount the department may fix, but not in
10 excess of an amount equal to the maximum insignia purchase
11 incurred for any thirty (30) day period in the previous
12 calendar year.

13 (3) The amount of the bond required above may be added
14 to the amount of any other bond which a wholesaler furnishes
15 to the state of Montana so that only one bond may be
16 provided for the total amount.

17 Section 7. Cash basis only. No sale or delivery of
18 punch boards or rental, sale or delivery of slot machines
19 shall be made to any licensed retailer, except for cash paid
20 on or before the date of delivery. A correctly dated check
21 which is honored upon presentment shall be considered as
22 cash for purposes of this section.

23 Section 8. Retail licenses. (1) Licenses for
24 retailers under this act are of three types:

25 (a) punch boards only;

1 (b) slot machines only; and

2 (c) combined punch board and slot machine.

3 (2) A separate application and a separate license is
4 required for each place of business owned, operated, or
5 controlled by the licensed retailer within the state of
6 Montana.

7 (3) Application forms supplied by the department shall
8 contain:

9 (a) the type and general description of applicant's
10 organization;

11 (b) names and home addresses of all owners, stating
12 whether or not principals of the organizations have been
13 convicted of a felony;

14 (c) identification of each convicted individual; and

15 (d) other pertinent information the department
16 requires by rule.

17 (4) All applicants for a retailer's license and all
18 persons, owners, or others who have a financial interest in
19 the applicant's organization shall be at least eighteen (18)
20 years of age and a resident of the state of Montana at least
21 five (5) years prior to the date of application.

22 (5) Applications for retailer's licenses shall be
23 accompanied by fees as follows:

24 (a) retailer's punch board-only license, \$250;

25 (b) retailer's slot machine-only license, \$100 for

1 each machine up to and including 15 machines; for each
2 machine above 15 the fee is \$40;

3 (c) combined retailer's punch board and slot machine
4 license, \$2000 for establishments operating or controlling
5 15 machines or less; with 16 or more machines, \$50
6 additional for each machine.

7 Section 9. License renewal -- display. (1) The
8 licenses may be renewed annually upon payment of the annual
9 fee and shall be effective for one (1) year, without
10 proration.

11 (2) Each license shall be prominently displayed on the
12 licensed premises, and a separate license shall be displayed
13 at each place of business owned, controlled, or operated by
14 the licensed wholesaler or licensed retailer.

15 Section 10. Gross revenue tax. (1) In addition to
16 any other taxes or fees there are imposed the following
17 taxes on gross revenue:

18 (a) Retailer punch board-only license; an
19 establishment operating or planning to operate under
20 retailer's punch board-only licenses shall pay three percent
21 (3%) of the total gross revenue of each punch board game.
22 The total gross revenue shall be determined by multiplying
23 the cost charged for each individual chance or play times
24 the total number of chances or plays in the punch board.

25 (b) Retailer slot machine-only license; an

1 establishment operating or planning to operate under a
2 retailer's slot machine-only license shall pay a gross
3 revenue tax computed as follows:

4 (i) Three percent (3%) of all the gross revenue from
5 slot machines which does not exceed \$150,000 per quarter
6 year; and

7 (ii) Four percent (4%) of all the gross revenue from
8 slot machines which exceeds \$150,000 per quarter year and
9 does not exceed \$400,000 per quarter year; and

10 (iii) Five and one-half percent (5 1/2%) of all the
11 gross revenue from slot machines which exceeds \$400,000 per
12 quarter year.

13 (c) Retailer combined slot machine and punch board
14 licenses; those establishments operating or planning to
15 operate under a retailer's combined punch board and slot
16 machine license shall pay a tax as follows:

17 (i) the punch board tax as prescribed in this section;
18 and

19 (ii) the slot machine tax as prescribed in this
20 section.

21 (2) The department shall charge and collect the tax
22 prescribed in this section:

23 (a) on or before the last day of the last month in a
24 calendar quarter, for the ensuing calendar quarter, from a
25 licensee whose operation is continuing;

1 (b) in advance from a licensee who begins operation or
2 puts additional slot machines into play during a calendar
3 quarter.

4 (3) No proration of the fee prescribed in this section
5 may be allowed for any reason.

6 (4) The operator of the location where slot machines
7 are situated shall pay the tax prescribed in this section
8 upon the total number of slot machines situated in that
9 location, whether those machines are owned by one or more
10 licensee-owners.

11 Section 11. Payment of gross revenue tax. (1) The
12 department shall charge and collect the tax prescribed in
13 section 10 based upon the gross revenue for the preceding
14 calendar quarter, on or before the last day of the first
15 month of the calendar quarter for which the license is
16 issued.

17 (2) When a licensed retailer is operating for the
18 first time, he shall present to the department an estimate
19 of his first quarter's gross revenue. This estimate shall
20 be treated as the gross revenue for the preceding calendar
21 quarter and taxed as provided in subsection (1) of this
22 section.

23 (3) If the estimate presented under subsection (2) of
24 this section differs from the the actual gross revenue for
25 the first quarter of operation, the department shall enter a

1 credit or debit to the amount the licensed retailer shall
2 pay the next succeeding quarter.

3 Section 12. Failure to pay tax -- penalty. If a
4 person fails or refuses to pay when due the tax or fee
5 required by this act, the department shall proceed to
6 determine the tax or fee due from any information the
7 department can obtain and shall assess the tax or fee so
8 determined against the person and notify him of the amount
9 thereof. After notice the tax or fee is due and payable,
10 together with a penalty of five percent (5%) of the tax or
11 fee or five dollars (\$5) per day for each day after receipt
12 of the notice, whichever is greater.

13 Section 13. Deposit of fees and taxes -- allocation to
14 local governments. All license fees and taxes collected
15 under this act shall be deposited monthly with the state
16 treasurer in the department's punch board and slot machine
17 enforcement account in the earmarked revenue fund. There
18 shall be appropriated to the department, from the
19 enforcement account, the sum necessary to carry out the
20 provisions of this act for each fiscal year. On or before
21 June 30, at the end of each fiscal year the department shall
22 pay to the treasurer of each county and incorporated city or
23 town which has certified to the department punch boards and
24 slot machines are acceptable to the people thereof, to the
25 credit of the general fund, all funds in excess of ten

1 thousand dollars (\$10,000) in the enforcement account not
 2 needed for the administration of this act. The amount
 3 received by each certified county and incorporated city or
 4 town is determined by dividing the total population of all
 5 certified counties, cities or towns, as determined by the
 6 most recent United States census, into the population of the
 7 respective local governmental unit, as determined by the
 8 most recent United States census and multiplying the
 9 quotient, as a percentage, times the total available funds.
 10 For purposes of this determination population of a certified
 11 county does not include the population of certified
 12 incorporated cities or towns located within the county
 13 boundaries.

14 Section 14. Certification procedure. Each county or
 15 incorporated city or town of the state of Montana shall
 16 certify to the department that the people thereof accept
 17 licensed punch boards and slot machines as a method of
 18 contributing to the general revenue of that local
 19 government. This certification shall be a verified copy of
 20 the results of an election in which the question of
 21 acceptance is presented to the people of the local
 22 governmental unit and a majority voted to accept.

23 Section 15. Interstate shipment. Every common carrier
 24 hauling, transporting, or shipping into or out of the state
 25 of Montana, from or to any other state, any punch board or

1 slot machine shall report in writing the shipments or
 2 deliveries to the department, on forms furnished by the
 3 department, giving the date, the person to whom the same was
 4 consigned and delivered, the quantity as shown by the bill
 5 of lading and other information as the department may
 6 require.

7 All punch boards and slot machines without the required
 8 insignia affixed may only be transported into or out of the
 9 state by common carrier or United States mail.

10 The transportation of punch boards is hereby declared
 11 exempt from the provisions of 15 U.S.C.A., 1172.

12 Section 16. Intrastate shipment. (1) It shall be
 13 unlawful for any person, except a licensed wholesaler, to
 14 possess, transport into, receive, carry or move from place
 15 to place within this state any punch boards or slot machines
 16 which do not bear the insignia required by this act, except
 17 in the following cases:

18 (a) when in interstate commerce; or
 19 (b) when transported from a manufacturer directly to a
 20 licensed wholesaler.

21 (2) Any motor vehicle, airplane, conveyance, vehicle,
 22 or other means of transportation, in which punch boards or
 23 slot machines are being unlawfully transported, together
 24 with the punch boards, slot machines and other equipment or
 25 personal property used in connection with that

1 transportation, and found in that means of transportation,
2 are subject to seizure by the department or any peace
3 officer.

4 (3) If no application for return is made as provided
5 in section 17 of this act, upon completion of all legal and
6 department proceedings, the seized items shall be sold for a
7 reasonable price at public auction and the funds obtained
8 disbursed as provided in section 94-8-412, R.C.M. 1947.

9 Section 17. Seizure of punch board or slot machine.

10 Upon the seizure of any punch board or slot machine and
11 within two (2) days thereafter, the person or officer making
12 the seizure shall deliver an inventory of the property
13 seized to the person from whom the seizure was made, if
14 known, and file a copy thereof with the department. The
15 person from whom the seizure was made, or any other person
16 claiming an interest in the property seized, may apply for
17 its return as provided in sections 95-713 through 95-716,
18 R.C.M. 1947.

19 Section 18. Grievance procedure -- hearing under
20 Administrative Procedure Act. Any person aggrieved by any
21 action of the department may apply to the department, in
22 writing, for a hearing or rehearing thereon within thirty
23 (30) days after the action of the department or its duly
24 authorized agents. The department shall promptly consider
25 the application, set it for hearing and notify the applicant

1 of the time and place fixed for that hearing or rehearing,
2 which may be at its office or in the county of the
3 applicant. Any hearing shall be held in accordance with the
4 Montana Administrative Procedure Act. After a hearing or
5 rehearing, the department may make any order it deems proper
6 and lawful and shall furnish a copy thereof to the
7 applicant. The department, on its own initiative, may order
8 a hearing on any matter concerned with the administration of
9 this act, upon at least ten (10) days notice in writing to
10 the person or persons to be investigated.

11 Section 19. Appeal to district court. Any person
12 aggrieved by any action or decision of the department, made
13 under the provisions of this act, may appeal therefrom to
14 the district court of the county where appellant resides, in
15 accordance with the provisions of the Montana Administrative
16 Procedure Act.

17 Section 20. Gambling on a cash basis. (1) In every
18 gambling game conducted under any gambling law of this state
19 the consideration paid for the chance to play shall be cash.
20 Every participant shall present the money with which he
21 intends to play the gambling game at the time the game is
22 played. No check, credit card, note, I.O.U. or other
23 evidence of indebtedness shall be offered or accepted as
24 part of the price of participating in a gambling game or as
25 payment of a gambling debt.

1 (2) No action based on a gambling debt is maintainable
2 in a court of this state.

3 Section 21. Cheating unlawful. It shall be unlawful
4 to conduct or participate in a gambling game authorized by
5 this act or any other gambling law in any manner which
6 results in cheating, misrepresentation or other disreputable
7 tactics which distract from a fair and equal chance for all
8 participants or which otherwise affects the outcome of the
9 gambling game.

10 Section 22. Minors not permitted to participate. No
11 person under the age of eighteen (18) years shall be
12 permitted to play a punch board or operate a slot machine
13 and no licensee shall allow any person under eighteen (18)
14 years to play a punch board or operate a slot machine.

15 Section 23. Prohibition against playing where no
16 proper insignia. No person shall use or play a punch board
17 or slot machine not having affixed thereto the insignia
18 required by this act.

19 Section 24. Assistance of county attorneys and local
20 peace officers. The department may call to its assistance,
21 any county attorney or any peace officer, in this state, who
22 shall assist the department in the enforcement of this act.

23 Section 25. Venue. Venue for any violation of this
24 act lies in the judicial district where the department
25 maintains its principal office. The department may sue the

1 violator for the amount of any unpaid tax or fee and costs,
2 including reasonable expenses. Where the court finds the
3 failure to pay the tax has been willful, the court shall
4 assess damages in treble the amount of the tax or fee due.

5 Section 26. Violation -- public nuisance. Every
6 person having possession or control of, or who maintains a
7 building or place where punch boards are sold or played or
8 slot machines played in violation of this act, or permits
9 the same to be carried out in any place or building
10 possessed, controlled or maintained by him, is guilty of
11 maintaining and keeping a public nuisance and the building
12 or place so used, together with the personal property and
13 fixtures used in connection therewith shall be considered a
14 public nuisance, and the person shall be enjoined and the
15 building or place, personal property and fixtures abated as
16 a public nuisance, under section 94-8-107, R.C.M. 1947.

17 Section 27. Violation -- a misdemeanor. Any person
18 violating any provision of this act, except as provided in
19 section 28 of this act, shall be punished by a fine of not
20 less than one hundred dollars (\$100), or more than two
21 thousand dollars (\$2,000), or by imprisonment in the county
22 jail for not more than six (6) months, or by imprisonment in
23 the state prison for any term not to exceed five (5) years,
24 or by both fine and imprisonment.

25 Section 28. Special penalties -- punch board keys --

1 tampering with slot machines. (1) Any person providing keys
 2 to punch boards to any person within the state of Montana,
 3 and any person, other than authorized department personnel,
 4 who possesses a key commits a felony and upon conviction
 5 shall be imprisoned in the state prison for a term not less
 6 than two (2) years nor more than ten (10) years.

7 (2) Any person who tampers as defined in section
 8 94-2-101 (62), R.C.M. 1947, with a slot machine in any
 9 manner which lowers the gross revenue computation of any
 10 slot machine, or any person who manufactures a slot machine
 11 which can be tampered with in a manner which lowers the
 12 gross revenue computation of any slot machine commits a
 13 felony and upon conviction shall be imprisoned in the state
 14 prison for a term not less than two (2) years nor more than
 15 ten (10) years.

16 Section 29. Prior laws still in effect. To the extent
 17 that they are not specifically superseded by provisions of
 18 this act or any other gambling law, the provisions of
 19 sections 94-8-401 through 94-8-431, R.C.M. 1947, remain in
 20 effect.

21 Section 30. Severability. If a part of this act is
 22 invalid, all valid parts that are severable from the invalid
 23 part remain in effect. If a part of this act is invalid in
 24 one or more of its applications, the part remains in effect
 25 in all valid applications that are severable from the

1 invalid applications.

2 Section 31. Repealer. Sections 94-8-428 and 94-8-431,
 3 R.C.M. 1947 are repealed.

4 Section 32. Effective date. This act is effective
 5 January 1, 1976.

-End-

STATE OF MONTANA

REQUEST NO. 206-75

FISCAL NOTE

Form BD-15

In compliance with a written request received February 11, 19 75, there is hereby submitted a Fiscal Note for House Bill 422 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

House Bill 422 licenses and taxes punchboards and slot machines, utilizes a portion of such collections to offset local real property taxes, provides penalties for violation thereof, repeals section 94-8-428 and 94-8-431, R.C.M. 1947, and provides a January 1, 1976 effective date.

ASSUMPTIONS:

1. House Bill 422 provides for the following licenses, license fees, and taxes:

Wholesale annual license	\$ 500
Retail Punchboard annual license	\$ 250
Retail slot machine annual license	\$ 100 per machine up to 15 machines; \$40 per machine after 15.
Combination retail punchboard and slot machine annual license	\$2,000 up to 15 machines; \$50 per machine after 15.
Gross revenue tax - punchboard	3%
Gross revenue tax - slotmachine	3, 4, or 5% depending on the level of gross revenue.

2. In light of the various taxes and license fees imposed, it is not feasible to provide estimates of the revenue impact of the proposed legislation.

3. The Department of Revenue will require a three member office staff and a five member investigation team to administer the proposed legislation. A nine percent salary increase for FY 77 is assumed.

4. Required office space is available without added cost. Five automobiles, special electronic equipment and miscellaneous office equipment will be needed.

5. All license fees and taxes collected are to be deposited in the punchboard and slot machine enforcement account in the earmarked revenue fund. The administrative costs of the legislation will be paid from the account. At the end of each fiscal year, funds in excess of \$10,000 (after administrative costs) are to be distributed, on a population basis, to county and city governments which have certified that punchboards and slot machines are acceptable to the people thereof.

FISCAL IMPACT:

Estimated increase in expenditures by category:

	FY 76	FY 77
Personal Services	\$ 49,599	\$103,663
Operating Expenses	26,560	48,239
Capital Outlay	35,000	0
Total estimated increase in expenditures	<u>\$111,159</u>	<u>\$151,902</u>

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BUDGET DIRECTOR

Office of Budget and Program Planning

Date: _____

FISCAL NOTE

Form BD-15


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CONCLUSION:

Enactment of House Bill 422 will result in an indeterminable increase in license fee and tax collections. Revenue in excess of \$10,000 plus administrative expenses, will be distributed to cities and counties which have certified their acceptance of punchboards and slot machines. The distribution will be according to population. The estimated administrative expenses for the proposed legislation is \$263,000 during the 1975-77 Biennium.

TECHNICAL NOTES:

1. Section 10 (1)(a), page 9, places a tax on punchboards of 3% of the total gross revenue of each punchboard game. Total gross revenue is defined as the product of the number of chances or plays in the punchboard and the price per chance. In cases where all the chances in the punchboard are not exhausted, what is the correct taxable base?
2. Section 10 (2)(a), page 10, and Section 11(1), page 11, appear to disagree as to the time of payment of the gross revenue tax.
3. Section 11 (1), page 11, refers to "the calendar quarter for which the license is issued". Other references, throughout the bill, are to annual licenses.



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: February 21, 1975