

1                                    SENATE    BILL NO. 24  
 2    INTRODUCED BY GRAHAM

3  
 4    A BILL FOR AN ACT ENTITLED: "AN ACT" AMENDING SECTION  
 5    84-701, R.C.M. 1947, TO ENLARGE THE STATE TAX APPEAL BOARD  
 6    TO FIVE (5) MEMBERS."

7  
 8    BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9            Section 1. Section 84-701, R.C.M. 1947, is amended to  
 10    read as follows:

11            "84-701. State tax appeal board--appointment of  
 12    members--term of office. The members of the state board of  
 13    equalization shall constitute the first members of the state  
 14    tax appeal board as provided in this section. On the  
 15    effective date of this act, there shall be created a state  
 16    tax appeal board ~~which~~. The board shall be composed of ~~three~~  
 17    five (5) members to be appointed by the governor for  
 18    staggered terms by and with the advice and consent of the  
 19    senate provided, however, a member so appointed may serve  
 20    until the next regular session of the legislature without  
 21    such advice and consent. Each succeeding member shall hold  
 22    his office for a term of six years, and until his successor  
 23    shall be appointed and shall have qualified. Any vacancy  
 24    shall be filled by the governor subject to confirmation by  
 25    the senate during the next legislative session. Succeeding

1    appointments, except when made to fill a vacancy, shall be  
 2    made on or before the last day of January during the session  
 3    of the legislative assembly, next preceding the commencement  
 4    of the term for which the appointment is made."

-End-

INTRODUCED BILL

SB 24

## FISCAL NOTE

Form BD-15

In compliance with a written request received 1-6, 19 75, there is hereby submitted a Fiscal Note for SB 24 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:

An act to enlarge the State Tax Appeal Board from three to five members.

## ASSUMPTIONS:

1. Addition of two members will require 300 square feet of additional office space, additional office furniture, and increased travel expense.
2. Supplies, postage, telephone and additional clerical duties can be absorbed in the current proposed budget.
3. Board member salaries will be \$18,500 per year plus benefits.

## FISCAL IMPACT:

	FY 76			FY 77		
	Current Law	Proposed Law	Increase	Current Law	Proposed Law	Increase
Personal Services	\$157,364	\$198,464	\$ 41,100	\$160,803	\$201,903	\$ 41,100
Operating Expenses	70,075	82,575	12,500	70,730	83,230	12,500
Capital Outlay	1,125	3,000	1,875	0	0	0
Total Expenditures	<u>\$228,564</u>	<u>\$284,039</u>	<u>\$ 55,475</u>	<u>\$231,533</u>	<u>\$285,133</u>	<u>\$ 53,600</u>

## CONCLUSION:

Enactment of Senate Bill 24 will increase General Fund expenditures by \$109,075 for the biennium.

*Michael S. Dillings*

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: January 8, 1975

Approved by Committee  
on Taxation

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17 five (5) members to be appointed by the governor for  
18 staggered terms by and with the advice and consent of the  
19 senate provided, however, a member so appointed may serve  
20 until the next regular session of the legislature without  
21 such advice and consent. NO MORE THAN THREE (3) MEMBERS MAY  
22 BE FROM THE SAME POLITICAL PARTY. Each succeeding member  
23 shall hold his office for a term of six years, and until his  
24 successor shall be appointed and shall have qualified. Any  
25 vacancy shall be filled by the governor subject to

1 confirmation by the senate during the next legislative  
2 session. Succeeding appointments, except when made to fill  
3 a vacancy, shall be made on or before the last day of  
4 January during the session of the legislative assembly, next  
5 preceding the commencement of the term for which the  
6 appointment is made."

7 SECTION 2. ONE OF THE TWO (2) ADDITIONAL MEMBERS  
8 APPOINTED UNDER THE TERMS OF THIS ACT SHALL BE APPOINTED FOR  
9 AN INITIAL TERM OF FOUR (4) YEARS AFTER WHICH EACH  
10 SUCCESSIVE TERM SHALL BE FOR SIX (6) YEARS.

-End-

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HOUSE OF REPRESENTATIVES

DATE: March 6, 1975

HOUSE COMMITTEE ON STATE ADMINISTRATION AMENDMENT TO SENATE BILL 24

Be it amended in the Third Reading Bill as follows:

1. Amend page 2, section 2, line 9

Following: "OF"

Strike: "FOUR (4)"

Insert: "THREE (3) YEARS AND THE OTHER MEMBER FOR AN INITIAL  
TERM OF FIVE (5)"

AS SO AMENDED

BE CONCURRED IN