

# CHAPTER NO. 120.

SENATE BILL NO. 351

INTRODUCED BY TURNAGE

## IN THE SENATE

February 3, 1979	Introduced and referred to Committee on State Administration.
February 5, 1979	Fiscal note requested.
February 7, 1979	Fiscal note returned.
February 17, 1979	Committee recommend bill do pass as amended. Report adopted.
February 19, 1979	Printed and placed on members' desks.
February 20, 1979	Second reading, do pass.
February 21, 1979	Considered correctly engrossed.
February 22, 1979	Third reading, passed. Transmitted to second house.

## IN THE HOUSE

February 23, 1979	Introduced and referred to Committee on State Administration.
March 13, 1979	Committee recommend bill be concurred in as amended. Report adopted.
March 14, 1979	Second reading, concurred in.
March 15, 1979	On motion referred to Committee on Appropriations.
April 9, 1979	Committee recommend bill be concurred in as amended. Report adopted.
April 10, 1979	Second reading, concurred in.
April 12, 1979	Third reading, concurred in as amended.

IN THE SENATE

April 13, 1979	Returned from second house. Concurred in as amended.
April 16, 1979	Second reading, amendments adopted.
April 17, 1979	Third reading, amendments adopted. Sent to enrolling.
	Reported correctly enrolled.

1 Spica BILL NO. 351  
2 INTRODUCED BY Turnage

2 INTRODUCED BY Turnage  
3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO INCREASE THE SALARY  
5 FOR THE CHAIRMAN OF THE STATE TAX APPEAL BOARD; AND TO  
6 PROVIDE FOR THE GOVERNOR TO DESIGNATE THE SALARY FOR THE  
7 BOARD MEMBERS; AMENDING SECTION 15-2-102, MCA."

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

1 shall receive additional compensation of not more than \$500  
2 \$1,000 a year, payable in the same manner as the salary. The  
3 state tax appeal board shall be paid such salary as  
4 determined by the governor and travel expenses, as provided  
5 for in 2-18-501 through 2-18-503, as amended, when away from  
6 the capital on official business."

-End-

## STATE OF MONTANA

## FISCAL NOTE

Request No. 218-79

Form BD-15

In compliance with a written request received February 5 1979, there is hereby submitted a Fiscal Note for Senate Bill 351 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:

This bill would increase the salary of the chairman of the State Tax Appeal Board by \$500 per year and would provide that the Governor set the salaries of the Board members.

## ASSUMPTIONS:

1. Responsibilities and work load of the State Tax Appeal Board entitle its members to the same salary as members of the Public Service Commission.
2. Under the Governor's budget for fiscal 1980-81, the Board members' salaries would increase by 5.5 percent for each fiscal year. As now provided by statute, the chairman would receive \$500 more per annum than the other members.
3. Calculations are based on the present salaries of the members of the Public Service Commission, which is \$25,000 per annum.

## FISCAL IMPACT:

	<u>FY 80</u>	<u>FY 81</u>
Personal services expenditures under current law	\$59,051	\$62,270
Personal services expenditures under proposed law	<u>76,000</u>	<u>76,000</u>
Additional cost of proposed legislation	<u>\$16,949</u>	<u>\$13,730</u>

The additional cost must be funded from the State General Fund.

*Richard A. Dailey Jr.*  
BUDGET DIRECTOR  
Office of Budget and Program Planning  
Date: 2/2/79

1 SENATE BILL NO. 351  
2 INTRODUCED BY TURNAGE  
3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO INCREASE THE SALARY  
5 FOR THE CHAIRMAN AND MEMBERS OF THE STATE TAX APPEAL BOARD;  
6 ~~AND TO PROVIDE FOR THE GOVERNOR TO DESIGNATE THE SALARY--FOR~~  
7 THE BOARD MEMBERS; AMENDING SECTION 15-2-102, MCA."

1 shall receive additional compensation of not more than A  
2 SALARY OF \$21,500 \$500 \$1,000 a year payable in the same  
3 manner as the secretary. The REMAINING state tax appeal board  
4 MEMBERS shall be paid such salary as A SALARY OF \$20,500 A  
5 YEAR determined by the governor and ALL MEMBERS OF THE  
6 BOARD SHALL RECEIVE travel expenses as provided for in  
7 2-18-501 through 2-18-503, as amended, when away from the  
8 capital on official business."

-End-

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

10 Section 1. Section 15-2-102, MCA, is amended to read:

11 **"15-2-102. Qualification and compensation. To be**

12 **appointed a member of the state tax appeal board, a person**

13 **must possess knowledge of the subject of taxation and skill**

14 **in matters pertaining thereto. No person so appointed may**

15 **hold any other office under the laws of this state or any**

16 **other state or any office under the government of the United**

17 **States or under the government of any other state. He shall**

18 **devote his entire time to the duties of the office and shall**

19 **not hold any other position of trust or profit or engage in**

20 **any occupation or business interfering or inconsistent with**

21 **his duties. The state tax appeal board is transferred to the**

22 **department of administration for administrative purposes**

23 **only as is specified in 2-15-121. However, the board may**

24 **hire its own personnel, and 2-15-121{2}(d) does not apply.**

25 **The member designated chairman as provided for in 15-2-103**

1 SENATE BILL NO. 351  
2 INTRODUCED BY TURNAGE

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO INCREASE AND REQUIRE  
5 THE SALARY COMMISSION TO REVIEW THE SALARY FOR THE CHAIRMAN  
6 AND MEMBERS OF THE STATE TAX APPEAL BOARD; AND TO PROVIDE  
7 FOR THE GOVERNOR TO DESIGNATE THE SALARY FOR THE BOARD  
8 MEMBERS; AMENDING SECTION 15-2-102, MCA."

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

11 Section 1. Section 15-2-102, MCA, is amended to read:

12 **\*15-2-102. Qualification and compensation. (1)** To be

13 appointed a member of the state tax appeal board, a person

14 must possess knowledge of the subject of taxation and skill

15 in matters pertaining thereto. No person so appointed may

16 hold any other office under the laws of this state or any

17 other state or any office under the government of the United

18 States or under the government of any other state. He shall

19 devote his entire time to the duties of the office and shall

20 not hold any other position of trust or profit or engage in

21 any occupation or business interfering or inconsistent with

22 his duties. The state tax appeal board is transferred to the

23 department of administration for administrative purposes

24 only as is specified in 2-15-121. However, the board may

25 hire its own personnel, and 2-15-121(2)(d) does not apply.

1       121 The member designated chairman as provided for in  
2       15-2-103 shall receive additional compensation of not more  
3       than A SALARY OF \$21,500 \$500 \$11,800 a year, payable in the  
4       same manner as the salary. The REMAINING state tax appeal  
5       board MEMBERS shall be paid such salary as A SALARY OF  
6       \$20,500 A YEAR, determined by the governor and ALL MEMBERS  
7       OF THE BOARD SHALL RECEIVE travel expenses as provided for  
8       in 2-18-501 through 2-18-503, as amended, when away from the  
9       capital on official business.

10           131. THE SALARY COMMISSION MUST REVIEW THE SALARY FOR  
11 MEMBERS OF THE BOARD AND SHALL RECOMMEND AN APPROPRIATE  
12 SALARY TO THE LEGISLATURE.\*"

-End-

1 SENATE BILL NO. 351  
2 INTRODUCED BY TURNAGE

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO INCREASE AND REQUIRE  
5 THE SALARY COMMISSION TO REVIEW THE SALARY FOR THE CHAIRMAN  
6 AND MEMBERS OF THE STATE TAX APPEAL BOARD; AND TO PROVIDE  
7 FOR THE GOVERNOR TO--DESIGNATE--THE--SALARY--FOR--THE--BOARD  
8 MEMBERS, AMENDING SECTION 15-2-102, MCA."

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA,

1           121 The member designated chairman as provided for in  
2       15-2-103 shall receive additional compensation of not more  
3       than A SALARY OF \$21,500 \$500 six-hundred a-yearly-payable-in-the  
4       same manner as the salary \$20,276 IN FISCAL 1980 AND \$21,779  
5       IN FISCAL 1981. The REMAINING state tax appeal board MEMBERS  
6       shall be paid such salary as A SALARY OF \$20,500-a-YEAR  
7       \$19,843 IN FISCAL 1980 AND \$21,200 IN FISCAL 1981a  
8       determined by the governor and ALL MEMBERS OF THE BOARD  
9       SHALL RECEIVE travel expenses as provided for in 2-18-501  
10      through 2-18-503, as amended, when away from the capital on  
11      official business.

12       131 THE SALARY COMMISSION MUST REVIEW THE SALARY FOR  
13      MEMBERS OF THE BOARD AND SHALL RECOMMEND AN APPROPRIATE  
14      SALARY TO THE LEGISLATURE."

-End-

HOUSE OF REPRESENTATIVES  
March 13, 1979

STATE ADMINISTRATION COMMITTEE amendments to Senate Bill No. 351, 3rd reading copy, as follows:

1. Title, line 4.

Following: "INCREASE"

Insert: "AND REQUIRE THE SALARY COMMISSION TO REVIEW"

2. Page 1, line 11.

Following: "compensation."

Insert: "(1)"

3. Page 1, line 25.

Following: line 24

Insert: "(2)"

4. Page 2.

Following: line 8

Insert: "(3) The salary commission must review the salary for members of the board and shall recommend an appropriate salary to the legislature."

AND AS AMENDED  
BE CONCURRED IN

HOUSE OF REPRESENTATIVES

April 9, 1979

APPROPRIATION COMMITTEE AMENDMENTS TO SENATE BILL 351

Reference copy be amended as follows:

1. Page 2, line 3.

Strike: "\$21,500 a year"

Insert: "\$20,276 in fiscal 1980 and \$21,779 in fiscal 1981"

2. Page 2, line 6.

Strike: "\$20,500 A YEAR"

Insert: "\$19,843 in fiscal 1980 and \$21,200 in fiscal 1981"

AND AS AMENDED BE CONCURRED IN