

HOUSE BILL NO. 594

Introduced: 02/01/83

Referred to Committee on Taxation: 02/01/83

Hearing: 2/15/83

Report: 03/12/83, Do Not Pass

Objection: 3/14/83

Referred to Committee on Taxation: 03/17/83

Died in Committee

1 *House* BILL NO. *594* *Curless*
 2 INTRODUCED BY *Senator* *Walden* *Walden*
 3 *Miller* *Metcalfe* *Schroeder* *Stallard* *Nelson* *Neubert* *Fager*
 4 *Carroll* *Kitselman* *Q. Brown* *Markes* *Driscoll* *Walt*
 5 *Jensen* *Julius* *Carlson* *Christensen* *Harvis*
 6 *Frank* *Hammond* *Richard* *Hanning* *Monroe*
 7

A BILL FOR AN ACT ENTITLED: "AN ACT GRANTING MEMBERS OF THE
 MONTANA NATIONAL GUARD AND THE MONTANA HOME GUARD A \$100 TAX
 CREDIT; AND PROVIDING AN APPLICABILITY DATE."

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

Section 1. Credit to members of organized militia. A member of the organized militia, as defined in 10-1-103, is allowed a credit against the tax imposed by this chapter in the amount of \$100.

Section 2. Codification instruction. This act is intended to be codified as an integral part of Title 15, chapter 30, and the provisions of Title 15, chapter 30, apply to this act.

Section 3. Applicability date. This act applies to taxable years beginning after December 31, 1983.

-End-

INTRODUCED BILL

HB 594

STATE OF MONTANA

REQUEST NO. 313-83

FISCAL NOTE

Form BD-15

In compliance with a written request received February 3, 19 83, there is hereby submitted a Fiscal Note for House Bill 594 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 594 grants members of the Montana National Guard and the Montana Home Guard a \$100 tax credit; and provides an applicability date.

ASSUMPTIONS:

- 1) The number of Air and Army National Guard members will remain approximately what it is in February 1983, at about 98 percent of authorized strength. The Montana Home Guard normally has no active members.
- 2) Total individual income tax revenue will be as projected by the Office of Budget and Program Planning.

FISCAL IMPACT:

	<u>FY84</u>	<u>FY85</u>
Individual Income Tax		
Under Current Law	\$166,427,000	\$175,459,000
Under Proposed Law	166,067,000	175,099,000
Estimated Decrease	<u>(360,000)</u>	<u>(360,000)</u>
General Fund		
Under Current Law	106,513,280	122,293,760
Under Proposed Law	106,282,880	122,063,360
Estimated Decrease	<u>(230,400)</u>	<u>(230,400)</u>
School Foundation		
Under Current Law	41,606,750	43,864,750
Under Proposed Law	41,516,750	43,774,750
Estimated Decrease	<u>(90,000)</u>	<u>(90,000)</u>
Sinking Fund		
Under Current Law	18,306,970	19,300,490
Under Proposed Law	18,267,370	19,260,890
Estimated Decrease	<u>(39,600)</u>	<u>(39,600)</u>

FISCAL NOTE 11/P/1


BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-8-83

LC 1186/01
 committee on Taxation
 Recommend do not pass
 Objection Raised to
 Adverse Committee Report

1 House BILL NO. 594 ^{in TSS}
 2 INTRODUCED BY Senator Walden Chairman
 3 Miller Metcalfe Schmidt Donaldson Nelson Nichol Jaeger
 4 McCannell Kitelman G. Brown Marko Orsini Uhl
 5 A BILL FOR AN ACT ENTITLED: "AN ACT GRANTING MEMBERS OF THE
 6 MONTANA NATIONAL GUARD AND THE MONTANA HOME GUARD A \$100 TAX
 7 CREDIT; AND PROVIDING AN APPLICABILITY DATE." undtwedt
James Hammond Richard C. Manning Thomas

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 10 member of the organized militia, as defined in 10-1-103, is
 11 allowed a credit against the tax imposed by this chapter in
 12 the amount of \$100.
 13 Section 2. Codification instruction. This act is
 14 intended to be codified as an integral part of Title 15,
 15 chapter 30, and the provisions of Title 15, chapter 30,
 16 apply to this act.
 17 Section 3. Applicability date. This act applies to
 18 taxable years beginning after December 31, 1983.

-End-

SECOND READING
 HB 594