Introduced: 01/27/83

Referred to Committee on Judiciary: 01/27/83 Hearing: 2/7/83 Died in Committee.

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INTRODUCED BY Mayuch Andrews Jurnerge 1 2 З 4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR THE APPOINTMENT OF PUBLIC SERVICE COMMISSION AND STATE TAX 5 6 APPEAL BOARD HEARING REPORTERS: PROVIDING FOR THE FEE SUCH 7 REPORTERS MAY CHARGE FOR A TRANSCRIPT; AMENDING SECTIONS A 15-2-104 AND 69-1-109+ HCA.*

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

Section 1. Section 15-2-104: MCA. is amended to read: 11 12 *15-2-104. Employees -- expenses -- minutes -- rules. The state tax appeal board may appoint a secretary and a 13 14 hearing reporter and employ such other persons as experts, 15 assistants, clerks, and stenographers as may be necessary to 16 perform the duties that may be required of it. The total 17 expenses of such board shall not exceedy in the aggregate during any fiscal year, the amount appropriated for the 18 board for all purposes by the legislature for such year. The 19 secretary shall keep full and correct minutes of the 20 transactions and proceedings of said board, shall have 21 22 authority to administer oaths and perform such other duties 23 as may be required of him. The hearing reporter shall attend 24 all board hearings and take full stenooraphic notes of the testimony and all proceedings, except when the board 25

1 distenses with his services. The hearing reporter musty upon 2 request of a party to an appeal before the boarde furnish a 3 bearing transcript woon payment by the party of the transcript charge provided for in 3-5-604. All transcripts 4 5 requested by the board must be provided without charge. The board may make all needful rules for the orderly and 6 7 methodical performance of its duties as a tax appeal board. and for conducting hearings and other proceedings before 8 9 it."

10 Section 2. Section 69-1-109, MCA, is amended to read: 11 "69-1-109. Employment of personnel. [1] The commission 12 shall also have the power to appoint <u>a hearing reporters</u> 13 stenographers, inspectors, experts, and other persons 14 whenever deemed expedient or necessary by said commission to 15 the proper performance of its duties.

16 (2) The hearing reporter shall attend all commission 17 hearings and take full stenographic notes of the testingay 18 and all proceedings. except when the commission dispenses 19 with his services. The bearing reporter susta upon reduest 20 of a party to a bearing, furnish a bearing transcript upon 21 payment by the party of the transcript charge provided for 22 in 3-5-604. All transcripts requested by the commission must be provided without charge." 23

-End-

-2- INTRODUCED BILL S& 303

STATE OF MONTANA

268-83 REQUEST NO.

FISCAL NOTE

Form BD-15

In compliance wit	h a written request received	January 18,	, 19 <u>83</u> , ther	e is hereby submitte	d a Fiscal Note
for <u>Senate</u> I	3i11 303 pursus	ant to Chapter 53, Laws of I	Montana, 1965 - T	hirty-Ninth Legislativ	e Assembly,
Background inform	nation used in developing this l	Fiscal Note is available from	the Office of Bud	get and Program Plan	ning, to members
of the Legislature	upon request.				

DESCRIPTION OF PROPOSED LEGISLATION:

Senate Bill 303 provides for the appointment of Public Service Commission and State Tax Appeal Board hearing reporters and provides for the fee such reporters may charge for a transcript.

ASSUMPTIONS:

- 1) Under continuation of the present law, it is assumed that copies of transcripts of hearings could be obtained by the Department of Revenue upon payment at the rate of 10¢ per page.
- 2) It is assumed that the intended outcome of the proposed legislation would be that copies of transcripts of hearings would be obtained by the Department of Revenue upon payment at the rate of \$2.00 per page typing plus 15¢ per page printing and handling, as charged in the past.
- 3) 21 cases annually, at an average of 215 pages per transcript, will necessitate a hearing transcript.

FISCAL IMPACT:

Department of Revenue:

Operating Expenses (expenditures for STAB hearing transcripts)

	\$2.15	Page	1. A	\$.10	¢ Pag	ge '
	FY 84	FY 85	I.	FY 84		FY 85
Under Current Law	\$ 451	\$ 451		\$ 451		ş <u>4</u> 51
Under Proposed Law	9,707	9,707		451		451
Estimated Increase	9,256	9,256	•	\$ - 0-	Р 1 - 2 1 - 1	\$ -0-

State Tax Appeals Board and Public Service Commission - no fisdal impact.

Continued

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BUDGET DIRECTOR Office of Budget and Program Planning Date: 2 - 2 - 83

TECHNICAL OR MECHANICAL DEFECTS OR CONFLICTS WITH EXISTING LEGISLATION:

- 1) Lines 4 and 21-22 of page 2 specify the charge to be paid for hearing transcripts as the charge provided for in 3-5-604 for copies of proceedings furnished by court reporters in a district court. Section 3-5-604 specifies that copies of proceedings may be obtained upon payment at the rate of 10¢ per page. This appears to contradict the apparent intent of the advocates of this bill.
- 2) Assumption 3 might prove to be a very low estimate of the number of appeals brought before STAB, given the potential for an exceptionally large number of tax appeals on matters such as the manual disparity issue. Calculating the effect of a still-plausible alternative assumption resulted in an \$87,125 increase in expenditures.

FISCAL NOTE 10:L/2

SB 303

J.

-2-

STATE OF MONTANA

FISCAL NOTE

REQUEST NO. 268-83 Revised Fiscal Note

Form BD-15

In compliance with a written request received <u>January 18</u>, <u>19</u>, <u>83</u>, there is hereby submitted a Fiscal Note for <u>Senate Bill 303</u> 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:

Senate Bill 303 provides for the appointment of Public Service Commission and State Tax Appeal Board hearing reporters and provides for the fee such reporters may charge for a transcript.

ASSUMPTIONS:

- 1) Under continuation of the present law, it is assumed that copies of transcripts of hearings could be obtained by the Department of Revenue upon payment at the rate of 30¢ per page (3 folias per page @ 10¢ per folio).
- 2) It is assumed that the intended outcome of the proposed legislation would be that copies of transcripts of hearings would be obtained by the Department of Revenue upon payment at the rate of \$2.00 per page typing plus 15¢ per page printing and handling, as charged in the past.
- 3) 21 cases annually, at an average of 215 pages per transcript, will necessitate a hearing transcript.
- 4) Senate Bill 196 would increase the rates to be charged from 10¢ per folio to \$2.00 per page.

FISCAL IMPACT:

Department of Revenue:

Operating Expenses (expenditures for STAB hearing transcripts)

	\$2.15 Page		\$.30¢ Page		
	FY 84	FY 85	FY 84	FY 85	
Under Current Law	\$ 451	\$ 451	\$ 451	\$ 451	
Under Proposed Law	9,707	9,707	1,354	1,354	
Estimated Increase	9,256	9,256	\$ 904	\$ 904	

State Tax Appeals Board and Public Service Commission - no fiscal impact.

Continued

BUDGET DIRECTOR Office of Budget and Program Planning Date: <u>2-8-83</u>

TECHNICAL OR MECHANICAL DEFECTS OR CONFLICTS WITH EXISTING LEGISLATION:

- Lines 4 and 21-22 of page 2 specify the charge to be paid for hearing transcripts as the charge provided for in 3-5-604 for copies of proceedings furnished by court reporters in a district court. Section 3-5-604 specifies that copies of proceedings may be obtained upon payment at the rate of 10¢ per folio. This appears to contradict the apparent intent of the advocates of this bill.
- 2) Assumption 3 might prove to be a very low estimate of the number of appeals brought before STAB, given the potential for an exceptionally large number of tax appeals on matters such as the manual disparity issue. Calculating the effect of a still-plausible alternative assumption resulted in an \$87,125 increase in expenditures.

FISCAL NOTE 10:L/2

303 SB

SECOND PRINTING

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