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


#### Abstract

 cequest of a party to an appeal before the boarde fucnish a hearing transcript mon payment by the party of the transcript charge provided for in 3-5-604, All transcripts requested by the board mast be providad vithout chargen The board may make all needful rules for the orderly and methodical performance of its dutles as a tax appeal board and for conducting hearings and other proceedings before ite*

Section 2. Section 69-1-109, $M C A$, is amended to read: 669-1-109. Employment of personnel. (11 The comaission shall also have the power to appoint a-bearing ceporters stenographers, inspectors\% experts, and other persons whenever deemed expedient or necessary by said comission to the proper performance of its duties. 12) Ihe hearing repocter shall anttond all comeission heacings and take full stenographic noteg af the testiman and all praceedingerexcept when the_coaviscion dispensar with his; seryicese Ihe tearing reporter ousta upon cesturet of a party to a hearinge furnish a hearing transcript_upon paynent by the party of the transaript charge proxided for in 3-5-604e All transcripts requosted by the comelssion must be provided_mithout_chargen"


-End-

INTRODUCED BILL

## FISCAL NOTE

Form BD )-15

In compliance with a written request received January 18 ,, 19 , there is hereby submitted a fiscal Note for Senate Bill 303 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 $10 ¢$ 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)

Under Current Law
Under Proposed Law
Estimated Increase



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

## Continued



BUDGET DIRECTOR
Office of Budget and Program Planning Date: $\qquad$

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

## FISCALNOTE

Revised Fiscal Note
Form BID.15
in compliance with a written request received January 18,_19_83, there is hereby submitted a Fistal Note for Senate Bill 303 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

Baciground 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 folip to $\$ 2.00$ per page.

FISCAL IMPACT:

```
Department of Revenue:
    Operating Expenses
        (expenditures for STAB
        hearing transcripts)
```

            Under Current Law
                Under Proposed Law
                Estimated Increase
    | --\$2.15 Page-- |  |
| :---: | :---: |
| FY 84 | FY 85 |
| \$ 451 | \$ 451 |
| 9,707 | 9,707 |
| 9,256 | 9,256 |



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

## Continued



## 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 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


