

HOUSE BILL NO. 131

1/10 Introduced
1/10 Referred to State Administration
1/11 Fiscal Note Requested
1/16 Hearing
1/16 Committee Report-Bill Do Pass
1/17 Fiscal Note Received
1/18 2nd Reading Do Not Pass
1/18 Bill Killed

HOUSE BILL NO. 131

INTRODUCED BY

Zoe L. Kitzelmann

A BILL FOR AN ACT ENTITLED: "AN ACT GRANTING MEMBERS OF THE MONTANA NATIONAL 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 Montana national guard. A member of the Montana national guard is allowed a credit against the tax imposed by this chapter in the amount of \$100.

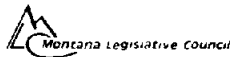
Section 2. Codification instruction. Section 1 is intended to be codified as an integral part of Title 15, chapter 30, and the provisions of Title 15, chapter 30, apply to section 1.

Section 3. Extension of authority. Any existing authority of the department of revenue to make rules on the subject of the provisions of this act is extended to the provisions of this act.

Section 4. Applicability date. This act applies to taxable years beginning after December 31, 1985.

-End-

INTRODUCED BILL
HB 131



STATE OF MONTANA
FISCAL NOTE

REQUEST NO. FNN079-85

Form BD-15

In compliance with a written request received January 12 19 85, there is hereby submitted a Fiscal Note for H.B. 131 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). 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:

An act granting members of the Montana National Guard a \$100 tax credit; and providing an applicability date.

ASSUMPTIONS:

1. The number of individuals working for the Montana National Guard remains constant at 2,980.
2. Each guard member would qualify for the full credit. (\$100.00)
3. Total Expenditures associated with adding a new line for this item to the tax form are:

	<u>FY1987</u>
One-time expense	\$ 5,585
On-going expense	15,420
	<u>\$21,005</u>

EFFECT ON REVENUE:

	<u>Under</u>	<u>FY86</u> <u>Under</u>	<u>Difference</u>	<u>Under</u>	<u>FY87</u> <u>Under</u>	<u>Difference</u>
	<u>Current Law</u>	<u>Proposed Law</u>		<u>Current Law</u>	<u>Proposed Law</u>	
Individual Income Tax	0	0	0	\$204,103,125	\$203,805,125	(\$ 298,000)
TOTAL REVENUE	0	0	0	\$204,103,125	\$203,805,125	(\$ 298,000)

EXPENDITURES:

Personal Services	0	0	0	0	\$ 7,200	\$ 7,200
Operating Expenses	0	0	0	0	\$ 12,720	\$ 12,720
Capital Outlay	0	0	0	0	\$ 1,085	\$ 1,085
TOTAL				<u>0</u>	<u>\$ 21,005</u>	<u>\$ 21,005</u>

FUND INFORMATION:

General Fund - Revenue	0	0	0	\$130,626,000	\$130,435,280	(\$190,720)
General Fund - Expenditures						(21,005)
Special Revenue Fund	0	0	0	51,025,781	50,951,281	(74,500)
Capitol Project Fund	0	0	0	22,451,344	22,418,564	(32,780)

David L. Hunter

BUDGET DIRECTOR
Office of Budget and Program Planning

Date: Jan 16, 1985

APPROVED BY COMMITTEE
ON STATE ADMINISTRATION

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HOUSE BILL NO. 131

INTRODUCED BY

Leeley Kitelman

John Miller *Mike Plante* *M. Hansen* *J. O'Hara* *Eric Risto*

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