

HOUSE BILL NO. 815

INTRODUCED BY HAYNE, DEVLIN, SWITZER, KELLER, ASAY, COMPTON, COBB,  
HOLLIDAY, ELLISON, PETERSON, JENKINS, GRADY, JANET MOORE, MANUEL

IN THE HOUSE

February 13, 1985	Introduced and referred to Committee on Taxation.  Fiscal Note requested.
February 19, 1985	Fiscal Note returned.
February 22, 1985	Committee report bill without recommendation.  Bill printed and placed on members' desks.
February 25, 1985	Second reading, do pass as amended.  Correctly engrossed.  Segregated from Committee of the Whole report.
February 26, 1985	Second reading, do pass as amended.  Correctly engrossed.
February 27, 1985	Third reading, passed.  Transmitted to Senate.

IN THE SENATE

March 5, 1985	Introduced and referred to Committee on Taxation.
April 8, 1985	Committee recommend bill be concurrred in as amended. Report adopted.

April 10, 1985                      Second reading, concurred in as amended.

April 12, 1985                      Third reading, concurred in.  
Ayes, 43; Noes, 7.

Returned to House with amendments.

IN THE HOUSE

April 13, 1985                      Received from Senate.

April 15, 1985                      Second reading, amendments concurred in.

April 16, 1985                      Third reading, amendments concurred in.

Sent to enrolling.

Reported correctly enrolled.

1 HOUSE BILL NO. 815  
 2 INTRODUCED BY Wayne Rubin Smith Keller Bay  
 3 Compton Cobb Theresa Ellison Peterson  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FUNDS FOR AN Amby  
 5 AGRICULTURE IN MONTANA SCHOOLS PROGRAM THROUGH AN INCOME TAX  
 6 RETURN CHECKOFF."  
 7 David Moore Manuel

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

9 Section 1. Agriculture in Montana schools program  
10 account -- administration. (1) There is an agriculture in  
11 Montana schools program account in the state special revenue  
12 fund provided for in 17-2-102.

13 (2) All money collected under [section 2] must be  
14 deposited in the account.

15 (3) Money in the account must be used by the  
16 department of agriculture to provide funding for developing  
17 and presenting, through the joint efforts of the United  
18 States department of agriculture, educators at all levels,  
19 and representatives of agricultural organizations statewide  
20 and nationwide, an educational program that will provide  
21 young people with a better understanding of the crucial role  
22 of agriculture in all aspects of society and of how Montana  
23 agriculture relates to the rest of the world.

24 Section 2. Voluntary checkoff for agriculture in  
25 Montana schools program. (1) Each individual taxpayer who is

1 required to file an income tax return under Title 15,  
2 chapter 30, may contribute to the funding of the agriculture  
3 in Montana schools program by marking an appropriate box on  
4 the state income tax return.

5 (2) The department of revenue shall include on each  
6 Montana state individual income tax return form a clear and  
7 conspicuous provision by which the taxpayer may indicate a  
8 contribution to the agriculture in Montana schools program.  
9 The contribution may be made from the amount to be refunded  
10 to the taxpayer or, if no refund is due, must be in addition  
11 to the amount of tax required to be paid. The provision must  
12 be in substantially the following form:

13 Agriculture in Montana Schools Program  
 14 Check the appropriate blank if you wish to contribute  
 15 \_\_\_\$2, \_\_\_\$5, or \_\_\_\$10 of your tax refund, or add such  
 16 amount to your tax payment, to fund the agriculture in  
 17 Montana schools program. If a joint return, check the  
 18 appropriate blank if your spouse wishes to designate \_\_\_\$2,  
 19 \_\_\_\$5, or \_\_\_\$10 for the same purpose.

20 (3) Money received under this section must be  
21 deposited in the agriculture in Montana schools program  
22 account established by [section 1].

-End-



-2- INTRODUCED BILL  
HB 815

## STATE OF MONTANA

## FISCAL NOTE

REQUEST NO. FNN422-85

Form BD-15

In compliance with a written request received February 13, 19 85, there is hereby submitted a Fiscal Note for H.B. 815 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 OF PROPOSED LEGISLATION:

An act to provide funds for an agriculture in Montana schools program through an income tax return checkoff.

ASSUMPTIONS:

1. Approximately 6,000 filers will contribute \$5.00 each for total annual funding of \$30,000. This assumption is based on statistics derived from the non-game wildlife checkoff program.
2. Additional expenditures are based on the average cost of adding 1 line to the state tax forms.

FISCAL IMPACT:

	Under Current Law	FY1986 Under Proposed Law	Estimated Increase	Under Current Law	FY1987 Under Proposed Law	Estimated Increase
Agriculture in Montana						
Schools Program	\$ -0-	\$ 30,000	\$ 30,000	\$ -0-	\$ 30,000	\$ 30,000
TOTAL REVENUE	\$ -0-	\$ 30,000	\$ 30,000	\$ -0-	\$ 30,000	\$ 30,000
Department of Revenue						
General Fund						
Personal Services	\$ -0-	\$ 7,200	\$ 7,200	\$ -0-	\$ 7,200	\$ 7,200
Operating Expenses	-0-	12,720	12,720	-0-	8,220	8,220
Capital Outlay	-0-	1,085	1,085	-0-	-0-	-0-
GENERAL FUND EXPENDITURES*	\$ -0-	\$ 21,005	\$ 21,005	\$ -0-	\$ 15,420	\$ 15,420

\*Since the bill does not state where administrative costs are to be funded, it is assumed that Department of Revenue expenditures will be funded out of the General Fund.

*David L. Hunter*

BUDGET DIRECTOR  
Office of Budget and Program Planning

Date: Feb 19, 1985  
**HB 815**

FISCAL IMPACT: (continued)

Supporting Detail on  
Department of Revenue  
Expenditures:

FY 86                      FY 87

Average Cost for one additional line  
on tax form 2 and no schedules  
furnished by the Department.

edit returns for correct information,  
files properly, returns for schedules  
or information.

\$ 7,200                      \$ 7,200

Operating Expenses:

Data Entry: Keypunch 4 seconds per  
return \$15.00 per hour .0168 X 400,000

6,720                      6,720

Postage: Solicit for correct or  
additional information

500                      500

Computer Costs: Programming, testing,  
etc., one-time charges

4,500                      -0-

D.P. costs, disk space, run time

1,000                      1,000

Capital Outlay: Desk, chair, space,  
calculation one-time charges

1,085                      -0-  
\$21,085                      \$15,420

COMMITTEE  
ON TAXATION REPORT  
WITHOUT RECOMMENDATION

1 HOUSE BILL NO. 815  
 2 INTRODUCED BY Hayne Berlin Luther Keller  
 3 Compton Cobb Lucas Ellison Peterson  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FUNDS FOR AN study  
 5 AGRICULTURE IN MONTANA SCHOOLS PROGRAM THROUGH AN INCOME TAX  
 6 RETURN CHECKOFF." James Moore Manuel

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9 Section 1. Agriculture in Montana schools program  
 10 account -- administration. (1) There is an agriculture in  
 11 Montana schools program account in the state special revenue  
 12 fund provided for in 17-2-102.

13 (2) All money collected under [section 2] must be  
 14 deposited in the account.

15 (3) Money in the account must be used by the  
 16 department of agriculture to provide funding for developing  
 17 and presenting, through the joint efforts of the United  
 18 States department of agriculture, educators at all levels,  
 19 and representatives of agricultural organizations statewide  
 20 and nationwide, an educational program that will provide  
 21 young people with a better understanding of the crucial role  
 22 of agriculture in all aspects of society and of how Montana  
 23 agriculture relates to the rest of the world.

24 Section 2. Voluntary checkoff for agriculture in  
 25 Montana schools program. (1) Each individual taxpayer who is

1 required to file an income tax return under Title 15,  
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5 (2) The department of revenue shall include on each  
 6 Montana state individual income tax return form a clear and  
 7 conspicuous provision by which the taxpayer may indicate a  
 8 contribution to the agriculture in Montana schools program.  
 9 The contribution may be made from the amount to be refunded  
 10 to the taxpayer or, if no refund is due, must be in addition  
 11 to the amount of tax required to be paid. The provision must  
 12 be in substantially the following form:

13 Agriculture in Montana Schools Program  
 14 Check the appropriate blank if you wish to contribute  
 15 \_\_\_\$2, \_\_\_\$5, or \_\_\_\$10 of your tax refund, or add such  
 16 amount to your tax payment, to fund the agriculture in  
 17 Montana schools program. If a joint return, check the  
 18 appropriate blank if your spouse wishes to designate \_\_\_\$2,  
 19 \_\_\_\$5, or \_\_\_\$10 for the same purpose.

20 (3) Money received under this section must be  
 21 deposited in the agriculture in Montana schools program  
 22 account established by [section 1].

-End-



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3 ASAY, COMPTON, COBB, HOLLIDAY, ELLISON, PETERSON,  
4 JENKINS, GRADY, JANET MOORE, MANUEL

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14 be in substantially the following form:

## 15 Agriculture in Montana Schools Program

16 Check the appropriate blank if you wish to contribute  
17 \_\_\_ \$2 \$5, \_\_\_ \$5 \$10, or \_\_\_ \$10 \$20 of your tax refund, or  
18 add such amount to your tax payment, to fund the agriculture  
19 in Montana schools program. If a joint return, check the  
20 appropriate blank if your spouse wishes to designate \_\_\_ \$2  
21 \$5, \_\_\_ \$5 \$10, or \_\_\_ \$10 \$20 for the same purpose.

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24 account established by [section 1].

-End-

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INTRODUCED BY HAYNE, DEVLIN, SWITZER, KELLER,  
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JENKINS, GRADY, JANET MOORE, MANUEL

A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FUNDS FOR AN  
AGRICULTURE IN MONTANA SCHOOLS PROGRAM THROUGH AN INCOME TAX  
RETURN CHECKOFF; AND PROVIDING A TERMINATION DATE."

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

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(3) Money received under this section must be  
deposited in the agriculture in Montana schools program  
account established by [section 1] AFTER THE DEPARTMENT OF  
REVENUE HAS DEDUCTED THE AMOUNT NECESSARY FOR THE DEPARTMENT





1 TO ADMINISTER THIS SECTION.

2 SECTION J. TERMINATION DATE. THIS ACT TERMINATES JULY

3 1, 1987.

-End-

# SENATE STANDING COMMITTEE REPORT

April 5, 19 85

MR. PRESIDENT

We, your committee on Taxation  
having had under consideration House Bill No. 815  
third reading copy ( blue )  
color  
(Senator Aklestad)

TAX CHECKOFF FOR AGRICULTURE IN MONTANA SCHOOLS PROGRAM.

Respectfully report as follows: That House Bill No. 815

be amended as follows:

1. Page 2, line 15.  
Strike: line 15 in its entirety

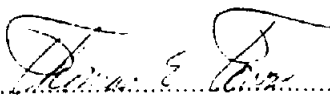
2. Page 2, line 17.  
Following: "or \_\_\_\_\_"  
Insert: "(specify an amount)"  
Following: "\$10"  
Strike: "\$20"

3. Page 2, line 21.  
Following: "or \_\_\_\_\_"  
Insert: "(specify an amount)"  
Following: "\$10"  
Strike: "\$20"

AND AS AMENDED  
BE CONCURRED IN

~~XXXXXX~~

~~XXXXXXXXXX~~

  
.....  
Senator Thomas E. Towe, Chairman.

# SENATE COMMITTEE OF THE WHOLE AMENDMENT

APR 10, 1985

DATE

1:20

TIME

MR. CHAIRMAN: I MOVE TO AMEND HOUSE BILL No. 815

third reading copy ( blue ) as follows:  
Color

1. AMEND SENATE TAXATION COMMITTEE REPORT OF 4/5/85 ON HOUSE BILL NO. 815:

Amendments Nos. ~~XX~~ 2, and 3.

Strike: amendments nos. ~~XX~~ 2, and 3 in their entirety

2. AMEND HOUSE BILL NO. 815:

1. Page 2, line 17.

Following: "\$10,"

Strike: "or"

Following: "\$20"

Insert: "or (specify an amount)"

2. Page 2, line 21.

Following: "\$10,"

Strike: "or"

Following: "\$20"

Insert: "or (specify an amount)"

PC3HB815.771

*Ja*  
**ADOPT**

REJECT

*Aklestad*  
.....  
AKLESTAD

## 1 HOUSE BILL NO. 815

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13 to the amount of tax required to be paid. The provision must  
14 be in substantially the following form:

15 Agriculture-in-Montana-Schools-Program

16 Check the appropriate blank if you wish to contribute  
17 \_\_\_\$2 \$5, \_\_\_\$5 \$10, or \_\_\_\$10 \$20 (SPECIFY AN AMOUNT)  
18 \$20, OR (SPECIFY AN AMOUNT) of your tax refund, or add  
19 such amount to your tax payment, to fund the agriculture in  
20 Montana schools program. If a joint return, check the  
21 appropriate blank if your spouse wishes to designate \_\_\_\$2  
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23 (SPECIFY AN AMOUNT) for the same purpose.

24 (3) Money received under this section must be  
25 deposited in the agriculture in Montana schools program

1 account established by [section 1] AFTER THE DEPARTMENT OF  
2 REVENUE HAS DEDUCTED THE AMOUNT NECESSARY FOR THE DEPARTMENT  
3 TO ADMINISTER THIS SECTION.  
4 SECTION 3. TERMINATION DATE. THIS ACT TERMINATES JULY  
5 1, 1987.

-End-