

SENATE BILL NO. 334

INTRODUCED BY CRIPPEN, SANDS, HARPER, REAM, BERGENE, TVEIT,
COBB, E. SMITH, MAZUREK, MILES, MOHAR, STEPHENS, NISBET, COHEN,
LORY, FRITZ, KADAS, KEENAN, J. BROWN, KITSELMAN, SPAETH, VINCENT,
MILLER, D. BROWN, VAN VALKENBURG, BLAYLOCK, ECK, REGAN,
M. WILLIAMS, BARDANOUE, HARRINGTON, HARP, MARKS, PECK

IN THE SENATE

February 7, 1985	Introduced and referred to Committee on Fish and Game.
February 9, 1985	Fiscal Note requested.
February 14, 1985	Fiscal Note returned.
February 21, 1985	Committee recommend bill do pass as amended. Report adopted.
February 22, 1985	Bill printed and placed on members' desks.
February 23, 1985	Second reading, do pass as amended.
February 25, 1985	Correctly engrossed. Third reading, passed. Ayes, 41; Noes, 7. Transmitted to House.

IN THE HOUSE

February 27, 1985	Introduced and referred to Committee on Taxation.
March 26, 1985	Committee recommend bill be concurrred in. Report adopted.
March 30, 1985	Second reading, concurrred in.
April 1, 1985	Third reading, concurrred in. Returned to Senate.

IN THE SENATE

April 1, 1985

Received from House.

Sent to enrolling.

Reported correctly enrolled.

Senate BILL NO. 334 *Dargone*

Ed INTRODUCED BY *Copper* *Luick* *Hays* *Ream*
Blaylock *Joe Brown* *Miller* *Vannoy* *Koch* *Fitz* *Truel*

M. Williams A BILL FOR AN ACT ENTITLED: AN ACT REVISING THE NONGAME WILDLIFE CHECKOFF PROVISIONS ON THE STATE INCOME TAX FORM.

HART ALLOWING THE DEPARTMENT OF REVENUE TO DEDUCT FROM COLLECTIONS FROM THE CHECKOFF FOR THE NONGAME WILDLIFE PROGRAMS THE ADMINISTRATIVE COSTS OF THE PROGRAMS FOR FISCAL YEARS 1986 AND 1987; AMENDING SECTIONS 15-30-150 AND 87-5-121, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
Section 1. Section 15-30-150, MCA, is amended to read:
"15-30-150. (Temporary) Voluntary checkoff for nongame wildlife programs. (1) Each individual taxpayer who is required to file an income tax return under Title 15, chapter 30, and who is entitled to a refund may contribute to the funding of nongame wildlife programs in Montana by marking the appropriate box on the state income tax return.
(2) The department of revenue shall include on each Montana state individual income tax return form a clear and conspicuous provision by which the taxpayer may indicate a contribution to nongame wildlife programs from the taxpayer's refunded amount. The provision shall be in substantially the following form:

1 Montana nongame wildlife funding. Check the appropriate
2 blank if you wish to designate ___\$2, ___\$5, or ___\$10 of
3 your tax refund, or _____ (specify an amount) to fund
4 nongame wildlife programs in Montana. If a joint return,
5 check the appropriate blank if your spouse wishes to
6 designate ___\$2, ___\$5, or ___\$10, or _____ (specify an
7 amount) for the same purpose.

8 (3) Money received under this section must be
9 deposited in the nongame wildlife account established by
10 87-5-121. (Terminates December 31, 1987--sec. 7, Ch. 627,
11 L. 1983.)"

12 Section 2. Section 87-5-121, MCA, is amended to read:
13 "87-5-121. (Temporary) Nongame wildlife account. (1)
14 There is a nongame wildlife account in the state special
15 revenue fund provided for in 17-2-102.

16 (2) All money collected under 15-30-150 and all
17 interest earned by the fund before being expended under this
18 section must be deposited in the account, except as provided
19 in subsection (6).

20 (3) Money in the account must be used by the
21 department, upon the approval of the commission as
22 determined under 87-5-122, to provide adequate funding for:
23 (a) research and education programs on nongame
24 wildlife in Montana, as provided for in 87-5-104; and
25 (b) any management programs for nongame wildlife



1 approved by the legislature under 87-5-105 as species or
2 subspecies in need of management.

3 (4) The money is available to the department in the
4 same manner as provided in 87-1-601, except that no money
5 collected under 15-30-150 may be used:

6 (a) for the purchase of any real property; or
7 (b) in such a way as to interfere with the production
8 on or management of private property.

9 (5) Money derived from tax checkoff contributions to
10 the account will replace license fee funding for nongame
11 wildlife programs after June 30, 1985, and may not be used
12 to replace money that would otherwise be appropriated for
13 nongame wildlife programs.

14 (6) The department of revenue may deduct from
15 collections an amount not to exceed \$6,638 in fiscal year
16 ~~1984~~ 1986 and \$4,238 in fiscal year ~~1985~~ 1987 for
17 administering the voluntary checkoff program. The department
18 is authorized to spend the amounts and hire necessary
19 personnel and shall provide an itemized accounting to the
20 ~~49th~~ 50th legislature of the cost of administering the
21 checkoff program during fiscal years ~~1984~~ 1986 and ~~1985~~
22 1987. (Terminates December 31, 1987--sec. 7, Ch. 627, L.
23 1983.)"

24 NEW SECTION. Section 3. Extension of authority. Any
25 existing authority of the department of revenue to make

1 rules on the subject of the provisions of this act is
2 extended to the provisions of this act.

-End-

STATE OF MONTANA
FISCAL NOTE

REQUEST NO. FNN367 85

Form BD-15

In compliance with a written request received February 9 19 85, there is hereby submitted a Fiscal Note for S.B. 334 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 revising the nongame wildlife checkoff provisions on the state income tax form; allowing the Department of Revenue to deduct from collections from the checkoff for the nongame wildlife programs the administrative costs of the programs for fiscal year 1986 and 1987; amending sections 15-30-150 and 87-5-121, MCA.

ASSUMPTIONS:

1. Under the proposal a total of 7000 income tax filers will utilize the checkoff at an average contribution of \$6.00. Currently 6,630 tax filers contributed \$35,427.
2. The Department of Revenue will now check all returns for a contribution, therefore administrative costs will increase.
3. Department of Fish, Wildlife, and Parks program expenditures will remain at current levels.
4. The legislation is effective on October 1, 1985.

FISCAL IMPACT:

	<u>FY86</u>			<u>FY87</u>		
	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>
Revenues	\$35,427	\$42,000	\$ 6,573	\$35,427	\$42,000	\$ 6,573
Expenditures:						
Department of Fish, Wildlife & Parks	45,000	45,000	-0-	45,000	45,000	-0-
Department of Revenue	6,638	14,420	7,782	4,238	14,420	10,182
	<u>\$51,638</u>	<u>\$59,420</u>	\$(1,209)	\$49,238	\$ 59,420	\$ 10,182
Net To Earmarked	(\$16,211)	(\$17,420)	(\$ 1,209)	(\$13,811)	(\$ 17,420)	(\$ 3,609)

David L. Hunter

BUDGET DIRECTOR
Office of Budget and Program Planning

Date: Feb 14, 1985

SB334

AFFECT ON COUNTY OR OTHER LOCAL REVENUE OR EXPENDITURES:

None

LONG-TERM EFFECTS OF PROPOSED LEGISLATION:

The non-game programs will continue to receive general license funds to supplement non-game contributions if non-game programs are to operate at current levels.

TECHNICAL NOTE:

Page 3 line 15 and line 16 show \$6638 in FY86 and \$4238 in FY87 as allowable administrative costs. The proposed bill requires the Department of Revenue to now review all tax returns filed to determine if a non-game contribution is indicated. This will require \$14,420 per year to administer the checkoff.

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ON FISH AND GAME

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to the funding of nongame wildlife programs in Montana by
marking the appropriate box on the state income tax return.

(2) The department of revenue shall include on each

Montana state individual income tax return form a clear and
conspicuous provision by which the taxpayer may indicate a
contribution to nongame wildlife programs from ~~the
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(3) Money received under this section must be
deposited in the nongame wildlife account established by
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Section 2. Section 87-5-121, MCA, is amended to read:

"87-5-121. (Temporary) Nongame wildlife account. (1)

There is a nongame wildlife account in the state special
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(2) All money collected under 15-30-150 and all
interest earned by the fund before being expended under this
section must be deposited in the account, except as provided
in subsection (6).

(3) Money in the account must be used by the

SECOND READING



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4 NEW SECTION. Section 3. Extension of authority. Any
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