

IN THE HOUSE

APRIL 7, 1987

RECEIVED FROM SENATE.

SECOND READING, AMENDMENTS
CONCURRED IN.

APRIL 8, 1987

THIRD READING, AMENDMENTS
CONCURRED IN.

SENT TO ENROLLING.

1 House BILL NO. 409
2 INTRODUCED BY Niles

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE MONTANA
5 INDIVIDUAL INCOME TAX DEDUCTION FOR HOUSEHOLD AND DEPENDENT
6 CARE EXPENSES TO EXTEND THE DEDUCTION TO LESS THAN FULL-TIME
7 EMPLOYMENT; AMENDING SECTION 15-30-121, MCA; AND PROVIDING
8 AN APPLICABILITY DATE."

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

11 Section 1. Section 15-30-121, MCA, is amended to read:

12 "15-30-121. Deductions allowed in computing net
13 income. In computing net income, there are allowed as
14 deductions:

15 (1) the items referred to in sections 161 and 211 of
16 the Internal Revenue Code of 1954, or as sections 161 and
17 211 shall be labeled or amended, subject to the following
18 exceptions which are not deductible:

- 19 (a) items provided for in 15-30-123;
- 20 (b) state income tax paid;
- 21 (2) federal income tax paid within the taxable year;
- 22 (3) expenses of household and dependent care services
- 23 as outlined in subsections (3)(a) through (3)(c) and subject
- 24 to the limitations and rules as set out in subsections
- 25 (3)(d) through (3)(f) as follows:

1 (a) expenses for household and dependent care services
2 necessary for gainful employment incurred for:

3 (i) a dependent under 15 years of age for whom an
4 exemption can be claimed;

5 (ii) a dependent as allowable under 15-30-112(5),
6 except that the limitations for age and gross income do not
7 apply, who is unable to care for himself because of physical
8 or mental illness; and

9 (iii) a spouse who is unable to care for himself
10 because of physical or mental illness;

11 (b) employment-related expenses incurred for the
12 following services, but only if such expenses are incurred
13 to enable the taxpayer to be gainfully employed:

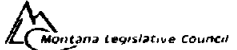
14 (i) household services which are attributable to the
15 care of the qualifying individual; and

16 (ii) care of an individual who qualifies under
17 subsection (3)(a);

18 (c) expenses incurred in maintaining a household if
19 over half of the cost of maintaining the household is
20 furnished by an individual or, if the individual is married
21 during the applicable period, is furnished by the individual
22 and his spouse;

23 (d) the amounts deductible in subsection (3)(a)
24 through (3)(c) are subject to the following limitations:

25 (i) a deduction is allowed under subsection (3)(a) for



INTRODUCED BILL
HB-409

1 employment-related expenses incurred during the year only to
2 the extent such expenses do not exceed \$4,800;

3 (ii) expenses for services in the household are
4 deductible under subsection (3)(a) for employment-related
5 expenses only if they are incurred for services in the
6 taxpayer's household, except that employment-related
7 expenses incurred for services outside the taxpayer's
8 household are deductible, but only if incurred for the care
9 of a qualifying individual described in subsection (3)(a)(i)
10 and only to the extent such expenses incurred during the
11 year do not exceed:

12 (A) \$2,400 in the case of one qualifying individual;

13 (B) \$3,600 in the case of two qualifying individuals;

14 and

15 (C) \$4,800 in the case of three or more qualifying
16 individuals;

17 (e) if the combined adjusted gross income of the
18 taxpayers exceeds \$18,000 for the taxable year during which
19 the expenses are incurred, the amount of the
20 employment-related expenses incurred must be reduced by
21 one-half of the excess of the combined adjusted gross income
22 over \$18,000;

23 (f) for purposes of this subsection (3):

24 (i) married couples shall file a joint return or file
25 separately on the same form;

1 (ii) if the taxpayer is married during any period of
2 the taxable year, employment-related expenses incurred are
3 deductible only if:

4 (A) both spouses are gainfully employed on---a
5 substantially--full-time--basis, in which case the expenses
6 are deductible only to the extent that they are a direct
7 result of the employment; or

8 (B) the spouse is a qualifying individual described in
9 subsection (3)(a)(iii);

10 (iii) an individual legally separated from his spouse
11 under a decree of divorce or of separate maintenance may not
12 be considered as married;

13 (iv) the deduction for employment-related expenses must
14 be divided equally between the spouses when filing
15 separately on the same form;

16 (v) payment made to a child of the taxpayer who is
17 under 19 years of age at the close of the taxable year and
18 payments made to an individual with respect to whom a
19 deduction is allowable under 15-30-112(5) are not deductible
20 as employment-related expenses;

21 (4) in the case of an individual, political
22 contributions determined in accordance with the provisions
23 of section 218(a) and (b) of the Internal Revenue Code that
24 were in effect for the taxable year ended December 31, 1978;

25 (5) that portion of expenses for organic fertilizer

1 allowed as a deduction under 15-32-303 which was not
2 otherwise deducted in computing taxable income;

3 (6) light vehicle license fees, as provided by
4 61-3-532, paid during the taxable year;

5 (7) fees in lieu of taxes on motorcycles and
6 quadricycles, as provided by 61-3-541, paid during the
7 taxable year; and

8 (8) contributions to the child abuse and neglect
9 prevention program provided for in 41-3-701, subject to the
10 conditions set forth in 15-30-156. (Subsection (8)
11 terminates January 1, 1990--sec. 13, Ch. 610, L. 1985.)"

12 NEW SECTION. Section 2. Extension of authority. Any
13 existing authority of the department of revenue to make
14 rules on the subject of the provisions of this act is
15 extended to the provisions of this act.

16 NEW SECTION. Section 3. Applicability. Section 1 is
17 applicable to taxable years beginning after December 31,
18 1986.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB409, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act revising the Montana individual income tax deduction for household and dependent care expenses to extend the deduction to less than full-time employment; providing an applicability date.

ASSUMPTIONS:

1. Revenue estimates are based on Revenue Estimating Advisory Council estimates of individual income tax revenues for FY88 and FY89.
2. Approximately 5,820 new households will qualify for the deduction (Census data).
3. The average deduction will be \$500 per household (5/8 of full time, two earner average deduction).
4. The average marginal tax rate for these households is 5%.

FISCAL IMPACT:Revenues Impact:

	<u>FY88</u>			<u>FY89</u>		
	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>
Individual Income Tax	\$208,088,000	\$207,943,000	\$(145,000)	\$229,991,000	\$229,846,000	\$(145,000)

Fund Information:

General Fund	\$133,176,000	\$133,083,000	\$(93,000)	\$147,194,000	\$147,101,000	\$(93,000)
Foundation Program	52,022,000	51,986,000	(36,000)	57,498,000	57,462,000	(36,000)
Sinking Fund	22,890,000	22,874,000	(16,000)	25,299,000	25,283,000	(16,000)
TOTAL	\$208,088,000	\$207,943,000	\$(145,000)	\$229,991,000	\$229,846,000	\$(145,000)

David L. Hunter DATE 1/24/87
 DAVID L. HUNTER, BUDGET DIRECTOR
 Office of Budget and Program Planning

DATE _____
 JOAN MILES, PRIMARY SPONSOR

Fiscal Note for HB409, as introduced.

HB 409

APPROVED BY COMMITTEE
ON TAXATION

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 2 INTRODUCED BY Niles
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4 exemption can be claimed;

5 (ii) a dependent as allowable under 15-30-112(5),
6 except that the limitations for age and gross income do not
7 apply, who is unable to care for himself because of physical
8 or mental illness; and

9 (iii) a spouse who is unable to care for himself
10 because of physical or mental illness;

11 (b) employment-related expenses incurred for the
12 following services, but only if such expenses are incurred
13 to enable the taxpayer to be gainfully employed:

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15 care of the qualifying individual; and

16 (ii) care of an individual who qualifies under
17 subsection (3)(a);

18 (c) expenses incurred in maintaining a household if
19 over half of the cost of maintaining the household is
20 furnished by an individual or, if the individual is married
21 during the applicable period, is furnished by the individual
22 and his spouse;

23 (d) the amounts deductible in subsection (3)(a)
24 through (3)(c) are subject to the following limitations:

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2 the extent such expenses do not exceed \$4,800;

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16 NEW SECTION. Section 3. Applicability. Section 1 is
17 applicable to taxable years beginning after December 31,
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19 NEW SECTION. SECTION 4. COORDINATION INSTRUCTION. IF
20 HOUSE BILL NO. 842, SENATE BILL NO. 307, OR ANY OTHER BILL
21 REPEALING 15-30-121 IS ENACTED, THIS ACT IS VOID.

-End-

STANDING COMMITTEE REPORT

SENATE

March 27 19 87

MR. PRESIDENT

We, your committee on SENATE TAXATION

having had under consideration HOUSE BILL No. 409

third reading copy (blue) color

MILES (CRIPPEN)

REVISING THE CHILD AND DEPENDENT CARE DEDUCTION FOR MONTANA INCOME TAXES

Respectfully report as follows: That HOUSE BILL No. 409

be amended as follows:

1. Page 5.

Following: line 18.

Insert: "NEW SECTION. Section 4. Coordination instruction.

If HB 842, SB 307, or any other bill repealing 15-30-121 is enacted, this act is void."

AND AS AMENDED

BE CONCURRED IN

47

DO PASS

DO NOT PASS

SENATOR GEORGE McCALLUM, Chairman

3-27-87 H.F. H.2