

HOUSE BILL NO. 523

INTRODUCED BY PAVLOVICH, THOMAS, BACHINI, GRADY, STRIZICH,
LYNCH, GOULD, SWYSGOOD, DARKO, J. BROWN, BRANDEWIE, SQUIRES,
QUILICI, MANUEL, PISTORIA, MCCORMICK, DAILY, MERCER, NISBET,
MILLER, C. SMITH, JONES, HANSEN, WALLIN, HANNAH, SIMON,
D. BROWN, ABRAMS, MANNING, LYBECK, MENAHAN, CAMPBELL,
HOLLIDAY, HARPER, O'CONNELL, SPAETH, PECK, HARRINGTON,
TVEIT, WALKER, STIMATZ, FRITZ, HAFHEY,
JACOBSON, KEENAN, VINCENT

IN THE HOUSE

JANUARY 29, 1987	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
FEBRUARY 11, 1987	COMMITTEE RECOMMEND BILL DO PASS AS AMENDED. REPORT ADOPTED.
FEBRUARY 12, 1987	PRINTING REPORT.
FEBRUARY 13, 1987	SECOND READING, DO PASS.
FEBRUARY 14, 1987	ENGROSSING REPORT. ON MOTION, TAKEN FROM ENGROSSING AND REREFERRED TO COMMITTEE ON APPROPRIATIONS.
MARCH 4, 1987	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
MARCH 5, 1987	PRINTING REPORT.
MARCH 6, 1987	ON MOTION, CONSIDERATION PASSED FOR THE DAY.
MARCH 7, 1987	SECOND READING, DO PASS.
MARCH 9, 1987	ENGROSSING REPORT. THIRD READING, PASSED. AYES, 94; NOES, 1. TRANSMITTED TO SENATE.

IN THE SENATE

MARCH 10, 1987

INTRODUCED AND REFERRED TO COMMITTEE
ON FINANCE & CLAIMS.

MARCH 26, 1987

COMMITTEE RECOMMEND BILL BE
CONCURRED IN. REPORT ADOPTED.

MARCH 31, 1987

SECOND READING, CONCURRED IN.

APRIL 1, 1987

THIRD READING, CONCURRED IN.
AYES, 45; NOES, 4.

RETURNED TO HOUSE.

IN THE HOUSE

APRIL 1, 1987

RECEIVED FROM SENATE.

SENT TO ENROLLING.

[Handwritten initials]

1 *House* BILL NO. *523* *Spink*
 2 INTRODUCED BY *Paul Hume* *Burke* *Stup*
 3 *Swing* *Burke* *Stup* *Spink*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FUNDS TO
 5 SUPPORT THE STATE VETERANS' CEMETERY AT FORT HARRISON
 6 THROUGH AN INCOME TAX RETURN CHECKOFF; STATUTORILY
 7 APPROPRIATING THE FUNDS; AMENDING SECTION 17-7-502, MCA; AND
 8 PROVIDING A TERMINATION DATE."
 9 *Walker* *Spink* *Stup* *Hume* *Burke* *Spink*

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 11 NEW SECTION. Section 1. State veterans' cemetery
 12 account -- administration. (1) There is a state veterans'
 13 cemetery account in the state special revenue fund provided
 14 for in 17-2-102.
 15 (2) Money collected under [section 2] must be
 16 deposited in the account.
 17 (3) The money in the account is statutorily
 18 appropriated, as provided in 17-7-502, to the department of
 19 military affairs to provide funding for the state veterans'
 20 cemetery.
 21 NEW SECTION. Section 2. Voluntary checkoff for the
 22 state veterans' cemetery. (1) Each individual taxpayer who
 23 is required to file an income tax return under Title 15,
 24 chapter 30, may contribute to the funding of the state
 25 veterans' cemetery at Fort Harrison by marking an

1 appropriate blank on the state income tax return.
 2 (2) The department shall include on each Montana state
 3 individual income tax return form a clear and conspicuous
 4 provision by which the taxpayer may indicate a contribution
 5 to the state veterans' cemetery. The contribution may be
 6 made from the amount refunded to the taxpayer or, if no
 7 refund is due, must be in addition to the amount of tax
 8 required to be paid. The provision must be in substantially
 9 the following form:

10 Check the appropriate blank if you wish to contribute,
 11 in addition to your existing tax liability, ___ \$5, ___
 12 \$10, ___ \$20, or ___ (specify an amount) to fund the
 13 state veterans' cemetery at Fort Harrison. If a joint
 14 return, check the appropriate blank if your spouse wishes to
 15 contribute, in addition to your existing tax liability,
 16 ___ \$5, ___ \$10, ___ \$20, or ___ (specify an amount)
 17 for the same purpose.

18 (3) Money received under this section must be
 19 deposited in the state veterans' cemetery account
 20 established by [section 1] after the department has deducted
 21 an amount necessary to administer this section.

22 Section 3. Section 17-7-502, MCA, is amended to read:
 23 "17-7-502. Statutory appropriations -- definition --
 24 requisites for validity. (1) A statutory appropriation is an
 25 appropriation made by permanent law that authorizes spending

1 by a state agency without the need for a biennial
2 legislative appropriation or budget amendment.

3 (2) Except as provided in subsection (4), to be
4 effective, a statutory appropriation must comply with both
5 of the following provisions:

6 (a) The law containing the statutory authority must be
7 listed in subsection (3).

8 (b) The law or portion of the law making a statutory
9 appropriation must specifically state that a statutory
10 appropriation is made as provided in this section.

11 (3) The following laws are the only laws containing
12 statutory appropriations:

- 13 (a) 2-9-202;
- 14 (b) 2-17-105;
- 15 (c) 2-18-812;
- 16 (d) 10-3-203;
- 17 (e) 10-3-312;
- 18 (f) 10-3-314;
- 19 (g) 10-4-301;
- 20 (h) 13-37-304;
- 21 (i) [section 1];
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- 23 (k) 15-36-112;
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- 25 (m) 16-1-404;

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- 21 (hh) 37-51-501;
- 22 (ii) 53-24-206;
- 23 (jj) 75-1-1101;
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- 25 (ll) 80-2-103;

1 ~~fff~~(mm) 80-2-228;

2 ~~mmm~~(nn) 90-3-301;

3 ~~nnn~~(oo) 90-3-302;

4 ~~ooo~~(pp) 90-15-103; and

5 ~~ppp~~(qq) Sec. 13, HB 861, L. 1985.

6 (4) There is a statutory appropriation to pay the
7 principal, interest, premiums, and costs of issuing, paying,
8 and securing all bonds, notes, or other obligations, as due,
9 that have been authorized and issued pursuant to the laws of
10 Montana. Agencies that have entered into agreements
11 authorized by the laws of Montana to pay the state
12 treasurer, for deposit in accordance with 17-2-101 through
13 17-2-107, as determined by the state treasurer, an amount
14 sufficient to pay the principal and interest as due on the
15 bonds or notes have statutory appropriation authority for
16 such payments."

17 NEW SECTION. Section 4. Codification instruction.
18 Sections 1 and 2 are intended to be codified as an integral
19 part of Title 15, chapter 30, part 1, and the provisions of
20 Title 15, chapter 30, part 1, apply to sections 1 and 2.

21 NEW SECTION. Section 5. Termination date. This act
22 terminates July 1, 1988.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB523, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act to provide funds to support the State Veteran's Cemetery at Fort Harrison through an income tax checkoff; statutorily appropriating the funds; and providing a termination date.

ASSUMPTIONS:

1. Revenue estimates are based on data obtained from existing income tax checkoffs (see section on technical notes below).
2. The bill becomes effective October 1, 1987, and terminates July 1, 1988. There is no effect FY89.
3. Approximately \$8,500 in revenue will be generated by the proposed checkoff.
4. Department expenses associated with the checkoff are deducted from the proceeds of the checkoff.

FISCAL IMPACT:Revenue Impact:

	FY88			FY89		
	Current Law	Proposed Law	Difference	Current Law	Proposed Law	Difference
Veteran's Cemetery Checkoff	\$ 0	\$ 8,500	\$ 8,500	N/A	N/A	N/A

Expenditure Impact:

Department of Revenue:

	Current Law	Proposed Law	Difference	Current Law	Proposed Law	Difference
Personal Services	\$ 0	\$ 6,110	\$ 6,110	N/A	N/A	N/A
Operating Expenses	0	5,300	5,300			
Total	\$ 0	\$ 11,410	\$ 11,410			

TECHNICAL NOTES:

Revenue generated by an income tax checkoff for the Veteran's Cemetery may not cover the Department's costs associated with implementing the checkoff. This conclusion is based on the following history of checkoff receipts:

	Public Campaign	Non-Game Wildlife	Child Abuse	Ag. in Schools
Calendar Year 1985	\$ 2,486	\$ 31,869	\$ 27,086	\$ 8,487
Calendar Year 1984	3,727	34,060	--	--
Calendar Year 1983	4,238	35,427	--	--
Calendar Year 1982	3,932	--	--	--

David L. Hunter DATE 2/3/87
 DAVID L. HUNTER, BUDGET DIRECTOR
 Office of Budget and Program Planning

Robert Pavlovich DATE 2-4-87
 ROBERT PAVLOVICH, PRIMARY SPONSOR

Fiscal Note for HB523, as introduced.

HB 523

Fiscal Note Request, HB523, as introduced.

Form BD-15

Page 2

TECHNICAL NOTES (continued):

As more checkoffs are added to the tax form, competition among the checkoffs increases. The revenue estimate for the first year of the Veteran's Cemetery checkoff was estimated to be similar to the first year of receipts for the Agriculture in Schools checkoff. This estimate is provided as a guideline only. Besides the number of checkoffs listed on the tax forms, receipts will depend on the general state of the economy, taxpayer awareness of each checkoff, and how broad-based the appeal is for a particular checkoff.

As a further technical note, the bill does not stipulate an effective date.

HB 523

APPROVED BY COMMITTEE
ON TAXATION

HOUSE BILL NO. 523

INTRODUCED BY PAVLOVICH, THOMAS, BACHINI, GRADY, STRIZICH,
LYNCH, GOULD, SWYSGOOD, DARKO, J. BROWN, BRANDEWIE, SQUIRES,
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deposited in the account.

(3) The money in the account is statutorily
appropriated, as provided in 17-7-502, to the department of

military affairs to provide funding for the state veterans'
cemetery.

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chapter 30, may contribute to the funding of the state
veterans' cemetery at Fort Harrison by marking an
appropriate blank on the state income tax return.

(2) The department shall include on each Montana state
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provision by which the taxpayer may indicate a contribution
to the state veterans' cemetery. The contribution may be
made from the amount refunded to the taxpayer or, if no
refund is due, must be in addition to the amount of tax
required to be paid. The provision must be in substantially
the following form:

Check the appropriate blank if you wish to contribute,
in addition to your existing tax liability, ___ \$5, ___
\$10, ___ \$20, or ___ (specify an amount) to fund the
state veterans' cemetery at Fort Harrison. If a joint
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17 Montana. Agencies that have entered into agreements
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4 APPLIES TO INDIVIDUAL INCOME TAX RETURNS FILED FOR TAXABLE
5 YEAR 1987.

6 NEW SECTION. Section 6. Termination date. This act
7 terminates July 1, 1988.

-End-

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2 INTRODUCED BY PAVLOVICH, THOMAS, BACHINI, GRADY, STRIZICH,
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3 an amount necessary to administer this section.

4 Section 3. Section 17-7-502, MCA, is amended to read:

5 "17-7-502. Statutory appropriations -- definition --
6 requisites for validity. (1) A statutory appropriation is an
7 appropriation made by permanent law that authorizes spending
8 by a state agency without the need for a biennial
9 legislative appropriation or budget amendment.

10 (2) Except as provided in subsection (4), to be
11 effective, a statutory appropriation must comply with both
12 of the following provisions:

13 (a) The law containing the statutory authority must be
14 listed in subsection (3).

15 (b) The law or portion of the law making a statutory
16 appropriation must specifically state that a statutory
17 appropriation is made as provided in this section.

18 (3) The following laws are the only laws containing
19 statutory appropriations:

- 20 (a) 2-9-202;
- 21 (b) 2-17-105;
- 22 (c) 2-18-812;
- 23 (d) 10-3-203;
- 24 (e) 10-3-112;
- 25 (f) 10-3-314;

- 1 (g) 10-4-301;
- 2 (h) 13-37-304;
- 3 (i) [section 1];
- 4 (j) 15-31-702;
- 5 (k) 15-36-112;
- 6 (l) 15-70-101;
- 7 (m) 16-1-404;
- 8 (n) 16-1-410;
- 9 (o) 16-1-411;
- 10 (p) 17-3-212;
- 11 (q) 17-5-404;
- 12 (r) 17-5-424;
- 13 (s) 17-5-804;
- 14 (t) 19-8-504;
- 15 (u) 19-9-702;
- 16 (v) 19-9-1007;
- 17 (w) 19-10-205;
- 18 (x) 19-10-305;
- 19 (y) 19-10-506;
- 20 (z) 19-11-512;
- 21 (aa) 19-11-513;
- 22 (bb) 19-11-606;
- 23 (cc) 19-12-301;
- 24 (dd) 19-13-604;
- 25 (ee) 20-6-406;

1 fee(ff) 20-8-111;
 2 fff(gg) 23-5-612;
 3 fgg(hh) 37-51-501;
 4 hhh(ii) 53-24-206;
 5 iii(jj) 75-1-1101;
 6 jjj(kk) 75-7-305;
 7 kkk(ll) 80-2-103;
 8 lll(mm) 80-2-228;
 9 mmm(nn) 90-3-301;
 10 nnn(oo) 90-3-302;
 11 ooo(pp) 90-15-103; and
 12 ppp(qq) Sec. 13, HB 861, L. 1985.

13 (4) There is a statutory appropriation to pay the
 14 principal, interest, premiums, and costs of issuing, paying,
 15 and securing all bonds, notes, or other obligations, as due,
 16 that have been authorized and issued pursuant to the laws of
 17 Montana. Agencies that have entered into agreements
 18 authorized by the laws of Montana to pay the state
 19 treasurer, for deposit in accordance with 17-2-101 through
 20 17-2-107, as determined by the state treasurer, an amount
 21 sufficient to pay the principal and interest as due on the
 22 bonds or notes have statutory appropriation authority for
 23 such payments."

24 NEW SECTION. Section 4. Codification instruction.
 25 Sections 1 and 2 are intended to be codified as an integral

1 part of Title 15, chapter 30, part 1, and the provisions of
 2 Title 15, chapter 30, part 1, apply to sections 1 and 2.
 3 NEW SECTION. SECTION 5. APPLICABILITY. THIS ACT
 4 APPLIES TO INDIVIDUAL INCOME TAX RETURNS FILED FOR TAXABLE
 5 YEAR 1987.
 6 NEW SECTION. Section 6. Termination date. This act
 7 terminates July 1, 1988.

-End-