

HB 906 INTRODUCED BY RAMIREZ, ET AL.
APPROPRIATING SALES AND USE TAX REVENUE; OTHER
APPROPRIATIONS TO DEPARTMENT OF REVENUE FOR
ADMINISTRATION

3/27 INTRODUCED
3/27 REFERRED TO APPROPRIATIONS
3/27 FISCAL NOTE REQUESTED
3/28 HEARING
3/28 COMMITTEE REPORT--BILL PASSED AS AMENDED
4/01 2ND READING PASSED AS AMENDED 65 32
4/01 3RD READING PASSED 71 25

TRANSMITTED TO SENATE
4/03 REFERRED TO TAXATION
4/04 FISCAL NOTE RECEIVED
4/08 HEARING
4/11 COMMITTEE REPORT--BILL CONCURRED AS AMENDED
4/14 2ND READING CONCURRED AS AMENDED 35 11
4/14 3RD READING CONCURRED 32 18

RETURNED TO HOUSE WITH AMENDMENTS

DIED IN PROCESS

1 House BILL NO. 906
2 INTRODUCED BY Samuel Fritz

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT STATUTORILY
5 APPROPRIATING THE REVENUE GENERATED BY THE SALES AND USE TAX
6 IMPOSED UNDER HOUSE BILL NO. 377; APPROPRIATING FUNDS TO THE
7 DEPARTMENT OF REVENUE FOR FISCAL YEARS 1988 AND 1989 FOR THE
8 PURPOSE OF ADMINISTERING THE SALES AND USE TAX CREATED IN
9 HOUSE BILL NO. 377; AMENDING SECTION 17-7-502, MCA; AND
10 PROVIDING AN IMMEDIATE EFFECTIVE DATE."

11
12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

13 NEW SECTION. Section 1. Distribution of sales and use
14 tax revenue. (1) All revenue received from the tax imposed
15 by [sections 3 and 14, House Bill No. 377] and deposited in
16 the sales and use tax account created in [section 43, House
17 Bill No. 377] is allocated as provided in subsections (2),
18 (6), and (8).

19 (2) So much of the revenue as is necessary for the
20 administration of the sales and use tax created in [sections
21 3 and 14, House Bill No. 377] is allocated to the department
22 of revenue.

23 (3) For the taxable year ending December 31, 1987, the
24 department shall determine for each county the following:

25 (a) the average countywide mill levy for taxable year

1 1987;
2 (b) the countywide taxable value of the following:
3 (i) the total taxable value attributable to the first
4 \$20,000 or less of market value for each single-family
5 residence in the county, exclusive of land and appurtenant
6 improvements;
7 (ii) all tools, implements, and machinery that are
8 customarily hand-held and that are used to:
9 (A) construct, repair, or maintain improvements to
10 real property; or
11 (B) repair or maintain machinery, equipment,
12 appliances, and other personal property not used for
13 manufacturing and mining purposes;
14 (iii) all all-terrain vehicles;
15 (iv) all livestock, poultry, bees, and other species of
16 domestic animals and wildlife raised in domestication or a
17 captive environment, excluding:
18 (A) the unprocessed products of such animals and
19 wildlife; and
20 (B) cats, dogs, and other household pets raised for
21 profit;
22 (v) all tack equipment.
23 (4) The department shall also determine:
24 (a) the total countywide taxable value for the taxable
25 year beginning January 1, 1986, less the following:



1 (i) the taxable value of all property included in
 2 class one under 15-6-131;
 3 (ii) the taxable value of all property included in
 4 class two under 15-6-132;
 5 (iii) the taxable value of all property included in
 6 class three under 15-6-133;
 7 (iv) the taxable value of all property included in
 8 class five under 15-6-135;
 9 (v) the taxable value of all property included in
 10 class eleven under 15-6-141;
 11 (vi) the taxable value of all property included in
 12 class eighteen under 15-6-148;
 13 (vii) the taxable value of all property included in
 14 class nineteen under 15-6-149; and
 15 (b) the total countywide taxable value for the taxable
 16 year beginning January 1, 1987, less the following:
 17 (i) the taxable value of all property included in
 18 class one under 15-6-131;
 19 (ii) the taxable value of all property included in
 20 class two under 15-6-132;
 21 (iii) the taxable value of all property included in
 22 class three under 15-6-133;
 23 (iv) the taxable value of all property included in
 24 class five under 15-6-135;
 25 (v) the taxable value of all property included in

1 class eleven under 15-6-141;
 2 (vi) the taxable value of all property included in
 3 class eighteen under 15-6-148;
 4 (vii) the taxable value of all property included in
 5 class nineteen under 15-6-149.
 6 (5) (a) Upon determining the taxable value of the
 7 property described in subsection (3)(b) for each county, the
 8 department shall multiply such value by the 1987 average
 9 countywide mill levy for each county, as described under
 10 subsection (3)(a).
 11 (b) The department shall also, for each county,
 12 subtract the countywide taxable value for the taxable year
 13 beginning January 1, 1987, as described under subsection
 14 (4)(b), from the countywide taxable value for the taxable
 15 year beginning January 1, 1986, as described under
 16 subsection (4)(a). The department shall multiply the sum
 17 resulting from the subtraction by the 1987 average
 18 countywide mill levy, as described under subsection (3)(a).
 19 (6) The department shall, for each county, add the
 20 amount resulting from the calculations made in subsections
 21 (5)(a) and (5)(b) and distribute the amount in two
 22 installments to each respective county on or before May 31
 23 and November 30 in each year.
 24 (7) Upon receipt of the funds distributed according to
 25 this section, the county treasurer shall distribute the

1 funds in the relative proportions of the property taxes
2 levied for state, county, school district, municipal, and
3 special district purposes in the same manner as property
4 taxes are distributed.

5 (8) Any funds remaining in the sales and use tax
6 account after the allocations described in subsections (2)
7 and (6) must be deposited to the credit of the general fund.

8 (9) The allocations and distributions provided in this
9 section are statutory appropriations, as provided in
10 17-7-502.

11 Section 2. Section 17-7-502, MCA, is amended to read:

12 "17-7-502. Statutory appropriations -- definition --
13 requisites for validity. (1) A statutory appropriation is an
14 appropriation made by permanent law that authorizes spending
15 by a state agency without the need for a biennial
16 legislative appropriation or budget amendment.

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

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

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

25 (3) The following laws are the only laws containing

1 statutory appropriations:

- 2 (a) 2-9-202;
- 3 (b) 2-17-105;
- 4 (c) 2-18-812;
- 5 (d) 10-3-203;
- 6 (e) 10-3-312;
- 7 (f) 10-3-314;
- 8 (g) 10-4-301;
- 9 (h) 13-37-304;
- 10 (i) 15-31-702;
- 11 (j) 15-36-112;
- 12 (k) 15-70-101;
- 13 (l) 16-1-404;
- 14 (m) 16-1-410;
- 15 (n) 16-1-411;
- 16 (o) 17-3-212;
- 17 (p) 17-5-404;
- 18 (q) 17-5-424;
- 19 (r) 17-5-804;
- 20 (s) 19-8-504;
- 21 (t) 19-9-702;
- 22 (u) 19-9-1007;
- 23 (v) 19-10-205;
- 24 (w) 19-10-305;
- 25 (x) 19-10-506;

1 (y) 19-11-512;
 2 (z) 19-11-513;
 3 (aa) 19-11-606;
 4 (bb) 19-12-301;
 5 (cc) 19-13-604;
 6 (dd) 20-6-406;
 7 (ee) 20-8-111;
 8 (ff) 23-5-612;
 9 (gg) 37-51-501;
 10 (hh) 53-24-206;
 11 (ii) 75-1-1101;
 12 (jj) 75-7-305;
 13 (kk) 80-2-103;
 14 (ll) 80-2-228;
 15 (mm) 90-3-301;
 16 (nn) 90-3-302;
 17 (oo) 90-15-103; and
 18 (pp) Sec. 13, HB 861, L. 1985-; and
 19 (qq) [section 1].
 20 (4) There is a statutory appropriation to pay the
 21 principal, interest, premiums, and costs of issuing, paying,
 22 and securing all bonds, notes, or other obligations, as due,
 23 that have been authorized and issued pursuant to the laws of
 24 Montana. Agencies that have entered into agreements
 25 authorized by the laws of Montana to pay the state

1 treasurer, for deposit in accordance with 17-2-101 through
 2 17-2-107, as determined by the state treasurer, an amount
 3 sufficient to pay the principal and interest as due on the
 4 bonds or notes have statutory appropriation authority for
 5 such payments."

6 NEW SECTION. Section 3. Appropriation. There is
 7 appropriated from the general fund to the department of
 8 revenue for fiscal year 1988 for the implementation and
 9 administration of the sales and use tax created in House
 10 Bill No. 377, \$201,765.

11 NEW SECTION. Section 4. Appropriation. There is
 12 appropriated from the general fund to the department of
 13 revenue for fiscal year 1989 for the administration of the
 14 sales and use tax created in House Bill No. 377, \$1,529,057.

15 NEW SECTION. Section 5. Codification instruction.
 16 Section 1 is intended to be codified with sections 1 through
 17 43, House Bill No. 377, as an integral part of Title 15, and
 18 the provisions of Title 15 apply to section 1.

19 NEW SECTION. Section 6. Coordination instruction. If
 20 either this bill or House Bill No. 377 fails to be passed
 21 and approved, then both this bill and House Bill No. 377 are
 22 void.

23 NEW SECTION. Section 7. Extension of authority. Any
 24 existing authority of the department of revenue to make
 25 rules on the subject of the provisions of this act is

LC 1841/01

1 extended to the provisions of this act.
2 NEW SECTION. Section 8. Effective date. This act is
3 effective on passage and approval.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB906, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act statutorily appropriating the revenue generated by the sales and use tax imposed under House Bill 377; appropriating funds to the Department of Revenue for fiscal years 1988 and 1989 for the purpose of administering the sales and use tax created in House Bill 377; and providing an immediate effective date.

ASSUMPTIONS:

1. The taxable value of the state will be \$1,997,193,000 in FY88 and \$2,024,661,000 in FY89 (REAC).
2. The university mill levy is 6 mills; the school equalization mill levy is 45 mills; the average local mill levy is 189 mills.
3. The property tax changes embodied in HB377 would be effective in tax year 1988, affecting property tax revenue in FY89. These changes would result in a decline in property tax revenue of approximately \$124,754,000 (estimate for HB377).
4. Under the proposed law the Department of Revenue will receive an appropriation for administration of the sales and use tax of \$201,765 in FY88 and \$1,529,057 in FY89. FY89 administrative costs are estimated to be \$3,388,712. The difference between the appropriation and the amount it would take to administer the tax will be made up out of FY89 sales and use tax revenue as provided for in Section 1(2) of this proposal.
5. The sales and use tax proposed in HB377 would generate \$155,628,000 (net of vendor deductions) in FY89 (June 1, 1988 applicability date).

FISCAL IMPACT:

Revenue Impact:

	FY88			FY89		
	Current Law	Proposed Law	Difference	Current Law	Proposed Law	Difference
University Levy	\$ 11,983,158	\$ 11,983,158	\$ 0	\$ 12,147,966	\$ 12,147,966	\$ 0
School Equalization	89,873,685	89,873,685	0	91,109,745	91,109,745	0
Total	\$101,856,843	\$101,856,843	\$ 0	\$103,257,711	\$103,257,711	\$ 0

FUND INFORMATION:

General Fund	\$ 0	\$ (201,765)	\$ (201,765)	\$ 0	\$ 27,485,288	\$27,485,288
Administration	0	201,765	201,765	0	3,388,712	3,388,712
Property Tax Allocation	0	0	0	0	124,754,000	124,754,000

David L. Hunter DATE 4/3/87
 DAVID L. HUNTER, BUDGET DIRECTOR
 Office of Budget and Program Planning

DATE _____
 JACK RAMIREZ, PRIMARY SPONSOR

Fiscal Note for HB906, as introduced.

HB 906

Fiscal Note Request, HB906, as introduced.

Form BD-15

Page 2

EFFECT ON COUNTY OR OTHER LOCAL REVENUE:

Under the proposed law, HB377 property tax revenue losses would be offset by proceeds from the sales and use tax.

TECHNICAL OR MECHANICAL DEFECTS OR CONFLICTS WITH EXISTING LEGISLATION:

The appropriation provided for in Section 3 should be for implementation of the sales and use tax in FY87 rather than FY88.

The appropriation provided for in Section 4 (\$1,529,057) should be for administration of the sales and use tax in FY88 rather than FY89.

HB 90C

APPROVED BY COMMITTEE
ON APPROPRIATIONS

HOUSE BILL NO. 906

INTRODUCED BY RAMIREZ, FRITZ

A BILL FOR AN ACT ENTITLED: "AN ACT STATUTORILY
APPROPRIATING THE REVENUE GENERATED BY THE SALES AND USE TAX
IMPOSED UNDER HOUSE BILL NO. 377; APPROPRIATING FUNDS TO THE
DEPARTMENT OF REVENUE FOR FISCAL YEARS ~~1988-AND-1989~~ 1987
AND 1988 FOR THE PURPOSE OF ADMINISTERING THE SALES AND USE
TAX CREATED IN HOUSE BILL NO. 377; AMENDING SECTION
17-7-502, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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by [sections 3 and 14, House Bill No. 377] and deposited in
the sales and use tax account created in [section 43, House
Bill No. 377] is allocated as provided in subsections (2),
(6), and (8).

(2) So much of the revenue as is necessary for the
administration of the sales and use tax created in [sections
3 and 14, House Bill No. 377] is allocated to the department
of revenue.

(3) For the taxable year ending December 31, 1987, the
department shall determine for each county the following:

(a) the average countywide mill levy for taxable year

1987;

(b) the countywide taxable value of the following:

(i) the total taxable value attributable to the first
\$20,000 or less of market value for each single-family
residence in the county, exclusive of land and appurtenant
improvements;

(ii) all tools, implements, and machinery that are
customarily hand-held and that are used to:

(A) construct, repair, or maintain improvements to
real property; or

(B) repair or maintain machinery, equipment,
appliances, and other personal property not used for
manufacturing and mining purposes;

~~(iii)-all-terrain-vehicles;~~

~~(iv)~~(III) all livestock, poultry, bees, and other
species of domestic animals and wildlife raised in
domestication or a captive environment, excluding:

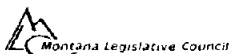
(A) the unprocessed products of such animals and
wildlife; and

(B) cats, dogs, and other household pets raised for
profit;

~~(v)~~(IV) all tack equipment.

(4) The department shall also determine:

(a) the total countywide taxable value for the taxable
year beginning January 1, 1986, less the following:



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 2 class one under 15-6-131;
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 6 (5) (a) Upon determining the taxable value of the
 7 property described in subsection (3)(b) for each county, the
 8 department shall multiply such value by the 1987 average
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 10 subsection (3)(a).
 11 (b) The department shall also, for each county,
 12 subtract the countywide taxable value for the taxable year
 13 beginning January 1, 1987, as described under subsection
 14 (4)(b), from the countywide taxable value for the taxable
 15 year beginning January 1, 1986, as described under
 16 subsection (4)(a). The department shall multiply the sum
 17 resulting from the subtraction by the 1987 average
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 19 (6) The department shall, for each county, add the
 20 amount resulting from the calculations made in subsections
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 22 installments to each respective county on or before May 31
 23 and November 30 in each year.
 24 (7) Upon receipt of the funds distributed according to
 25 this section, the county treasurer shall distribute the

1 funds in the relative proportions of the property taxes
 2 levied for state, county, school district, municipal, and
 3 special district purposes in the same manner as property
 4 taxes are distributed.

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 7 and (6) must be deposited to the credit of the general fund.

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 9 section are statutory appropriations, as provided in
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 18 effective, a statutory appropriation must comply with both
 19 of the following provisions:

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 21 listed in subsection (3).

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 18 (pp) Sec. 13, HB 861, L. 1985; and
 19 (qq) [section 1].
 20 (4) There is a statutory appropriation to pay the
 21 principal, interest, premiums, and costs of issuing, paying,
 22 and securing all bonds, notes, or other obligations, as due,
 23 that have been authorized and issued pursuant to the laws of
 24 Montana. Agencies that have entered into agreements
 25 authorized by the laws of Montana to pay the state

1 treasurer, for deposit in accordance with 17-2-101 through
 2 17-2-107, as determined by the state treasurer, an amount
 3 sufficient to pay the principal and interest as due on the
 4 bonds or notes have statutory appropriation authority for
 5 such payments."

6 NEW SECTION. Section 3. Appropriation. There is
 7 appropriated from the general fund to the department of
 8 revenue for fiscal year ~~1988~~ 1987 for the implementation and
 9 administration of the sales and use tax created in House
 10 Bill No. 377, \$201,765. THE UNEXPENDED BALANCE OF THIS
 11 APPROPRIATION ON JUNE 30, 1987, IS REAPPROPRIATED FOR THE
 12 FISCAL YEAR ENDING JUNE 30, 1988.

13 NEW SECTION. Section 4. Appropriation. There is
 14 appropriated from the general fund to the department of
 15 revenue for fiscal year ~~1989~~ 1988 for the administration of
 16 the sales and use tax created in House Bill No. 377,
 17 \$1,529,057.

18 NEW SECTION. Section 5. Codification instruction.
 19 Section 1 is intended to be codified with sections 1 through
 20 43, House Bill No. 377, as an integral part of Title 15, and
 21 the provisions of Title 15 apply to section 1.

22 NEW SECTION. Section 6. Coordination instruction. If
 23 either this bill or House Bill No. 377 fails to be passed
 24 and approved, then both this bill and House Bill No. 377 are
 25 void.

1 NEW SECTION. Section 7. Extension of authority. Any
2 existing authority of the department of revenue to make
3 rules on the subject of the provisions of this act is
4 extended to the provisions of this act.

5 NEW SECTION. Section 8. Effective date. This act is
6 effective on passage and approval.

-End-

1 HOUSE BILL NO. 906
 2 INTRODUCED BY RAMIREZ, FRITZ
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 4 A BILL FOR AN ACT ENTITLED: "AN ACT STATUTORILY
 5 APPROPRIATING THE REVENUE GENERATED BY THE SALES AND USE TAX
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 14 by [sections 3 and 14, House Bill No. 377] and deposited in
 15 the sales and use tax account created in [section 43, House
 16 Bill No. 377] is allocated as provided in subsections (2),
 17 ~~(6)~~ (5), and ~~(8)~~ (7).

18 (2) So much of the revenue as is necessary for the
 19 administration of the sales and use tax created in [sections
 20 3 and 14, House Bill No. 377] is allocated to the department
 21 of revenue.

22 ~~(3)~~ For the taxable year ending December 31, 1987, the
 23 department shall determine for each county the following:
 24 ~~(a)~~ the average countywide mill levy for taxable year

1 1987;
 2 ~~(b)~~ the countywide taxable value of the following:
 3 ~~(i)~~ the total taxable value attributable to the first
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 5 residence in the county, exclusive of land and appurtenant
 6 improvements;
 7 ~~(ii)~~ all tools, implements, and machinery that are
 8 customarily hand-held and that are used to:
 9 ~~(A)~~ construct, repair, or maintain improvements to
 10 real property; or
 11 ~~(B)~~ repair or maintain machinery, equipment,
 12 appliances, and other personal property not used for
 13 manufacturing and mining purposes;
 14 ~~(iii)~~ all all-terrain vehicles;
 15 ~~(iv)~~ ~~(iii)~~ all livestock, poultry, bees, and other
 16 species of domestic animals and wildlife raised in
 17 domestication or a captive environment, excluding:
 18 ~~(A)~~ the unprocessed products of such animals and
 19 wildlife; and
 20 ~~(B)~~ cats, dogs, and other household pets raised for
 21 profit;
 22 ~~(v)~~ (iv) all tack equipment;
 23 ~~(4)~~ (3) The department shall also determine:
 24 (a) the total countywide taxable value for the taxable
 25 year beginning January 1, 1986, less the following FOR EACH



1 TAXING JURISDICTION AS DETERMINED BY THE DEPARTMENT OF
 2 REVENUE FOR CERTIFICATION OF THE MILL LEVY FOR EACH TAXING
 3 JURISDICTION:

4 (i) the taxable value of all property included in
 5 class one-under-15-6-131;

6 ~~{ii}-the-taxable-value-of-all-property-included-in~~
 7 ~~class-two-under-15-6-132;~~

8 ~~{iii}-the-taxable-value-of-all-property-included-in~~
 9 ~~class-three-under-15-6-133;~~

10 ~~{iv}-the-taxable-value-of-all-property-included-in~~
 11 ~~class-five-under-15-6-135;~~

12 ~~{v}-the-taxable-value-of-all-property-included-in~~
 13 ~~class-eleven-under-15-6-141;~~

14 ~~{vi}-the-taxable-value-of-all-property-included-in~~
 15 ~~class-eighteen-under-15-6-148;~~

16 ~~{vii}-the-taxable-value-of-all-property-included-in~~
 17 ~~class-nineteen-under-15-6-149~~ FOUR, UNDER HB 377;

18 (II) THE TAXABLE VALUE OF ALL PROPERTY INCLUDED IN
 19 CLASS SIX, UNDER HB 377;

20 (III) THE TAXABLE VALUE OF ALL PROPERTY INCLUDED IN
 21 CLASS EIGHT, UNDER HB 377;

22 (IV) THE TAXABLE VALUE OF ALL PROPERTY INCLUDED IN THE
 23 AGRICULTURAL EXEMPTIONS UNDER HB 377; and

24 (b) the total-countywide taxable value for the taxable
 25 year beginning January 1, 1987, less-the-following FOR EACH

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 7 ~~class-two-under-15-6-132;~~

8 ~~{iii}-the-taxable-value-of-all-property-included-in~~
 9 ~~class-three-under-15-6-133;~~

10 ~~{iv}-the-taxable-value-of-all-property-included-in~~
 11 ~~class-five-under-15-6-135;~~

12 ~~{v}-the-taxable-value-of-all-property-included-in~~
 13 ~~class-eleven-under-15-6-141;~~

14 ~~{vi}-the-taxable-value-of-all-property-included-in~~
 15 ~~class-eighteen-under-15-6-148;~~

16 ~~{vii}-the-taxable-value-of-all-property-included-in~~
 17 ~~class-nineteen-under-15-6-149.~~

18 ~~{5}-{a}-Upon-determining-the-taxable-value-of-the~~
 19 ~~property-described-in-subsection-3}{b}-for-each-county,-the~~
 20 ~~department-shall-multiply-such-value-by-the-1987-average~~
 21 ~~countywide-mill-levy-for-each-county,-as-described-under~~
 22 ~~subsection-3}{a} FOUR, UNDER HB 377;~~

23 (II) THE TAXABLE VALUE OF ALL PROPERTY INCLUDED IN
 24 CLASS SIX, UNDER HB 377;

25 (III) THE TAXABLE VALUE OF ALL PROPERTY INCLUDED IN

1 CLASS EIGHT, UNDER HB 377.

2 ~~{b}{4}~~ The department shall also, for each county
3 TAXING JURISDICTION, subtract the countywide taxable value
4 for the taxable year beginning January 1, 1987, as described
5 under subsection ~~{4}{b}~~ (3)(B), from the countywide taxable
6 value for the taxable year beginning January 1, 1986, as
7 described under subsection ~~{4}{a}~~ (3)(A). The department
8 shall multiply the sum resulting from the subtraction by the
9 1987 average--countywide mill levy--as--described--under
10 subsection--~~{3}{a}~~.

11 ~~{6}{5}~~ The department shall, for each county TAXING
12 JURISDICTION, add the amount resulting from the calculations
13 made in subsections ~~{5}{a}~~ (4)(A) and ~~{5}{b}~~ (4)(B) and
14 distribute the amount in two installments to FOR each
15 respective county TAXING JURISDICTION on or before May 31
16 and November 30 in each year TO EACH COUNTY FOR
17 DISTRIBUTION.

18 ~~{7}{6}~~ Upon receipt of the funds distributed according
19 to this section, the county treasurer shall distribute the
20 funds ~~in-the-relative--proportions--of--the--property--taxes~~
21 ~~levied for state, county, school district, municipal, and~~
22 ~~special district purposes in the same manner as property~~
23 ~~taxes are distributed.~~

24 ~~{8}{7}~~ Any funds remaining in the sales and use tax
25 account after the allocations described in subsections (2)

1 and ~~{6}~~ (5) must be deposited to the credit of the general
2 fund.

3 ~~{9}{8}~~ The allocations and distributions provided in
4 this section are statutory appropriations, as provided in
5 17-7-502.

6 Section 2. Section 17-7-502, MCA, is amended to read:

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

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

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

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

20 (3) The following laws are the only laws containing
21 statutory appropriations:

- 22 (a) 2-9-202;
23 (b) 2-17-105;
24 (c) 2-18-812;
25 (d) 10-3-203;

1 (e) 10-3-312;
 2 (f) 10-3-314;
 3 (g) 10-4-301;
 4 (h) 13-37-304;
 5 (i) 15-31-702;
 6 (j) 15-36-112;
 7 (k) 15-70-101;
 8 (l) 16-1-404;
 9 (m) 16-1-410;
 10 (n) 16-1-411;
 11 (o) 17-3-212;
 12 (p) 17-5-404;
 13 (q) 17-5-424;
 14 (r) 17-5-804;
 15 (s) 19-8-504;
 16 (t) 19-9-702;
 17 (u) 19-9-1007;
 18 (v) 19-10-205;
 19 (w) 19-10-305;
 20 (x) 19-10-506;
 21 (y) 19-11-512;
 22 (z) 19-11-513;
 23 (aa) 19-11-606;
 24 (bb) 19-12-301;
 25 (cc) 19-13-604;

1 (dd) 20-6-406;
 2 (ee) 20-8-111;
 3 (ff) 23-5-612;
 4 (gg) 37-51-501;
 5 (hh) 53-24-206;
 6 (ii) 75-1-1101;
 7 (jj) 75-7-305;
 8 (kk) 80-2-103;
 9 (ll) 80-2-228;
 10 (mm) 90-3-301;
 11 (nn) 90-3-302;
 12 (oo) 90-15-103; and
 13 (pp) Sec. 13, HB 861, L. 1985; and
 14 (qq) [section 1].

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

1 NEW SECTION. Section 3. Appropriation. There is
 2 appropriated from the general fund to the department of
 3 revenue for fiscal year ~~1988~~ 1987 for the implementation and
 4 administration of the sales and use tax created in House
 5 Bill No. 377, \$201,765. THE UNEXPENDED BALANCE OF THIS
 6 APPROPRIATION ON JUNE 30, 1987, IS REAPPROPRIATED FOR THE
 7 FISCAL YEAR ENDING JUNE 30, 1988.

8 NEW SECTION. Section 4. Appropriation. There is
 9 appropriated from the general fund to the department of
 10 revenue for fiscal year ~~1989~~ 1988 for the administration of
 11 the sales and use tax created in House Bill No. 377,
 12 \$1,529,057.

13 NEW SECTION. Section 5. Codification instruction.
 14 Section 1 is intended to be codified with sections 1 through
 15 43, House Bill No. 377, as an integral part of Title 15, and
 16 the provisions of Title 15 apply to section 1.

17 NEW SECTION. Section 6. Coordination instruction. If
 18 either this bill or House Bill No. 377 fails to be passed
 19 and approved, then both this bill and House Bill No. 377 are
 20 void.

21 NEW SECTION. Section 7. Extension of authority. Any
 22 existing authority of the department of revenue to make
 23 rules on the subject of the provisions of this act is
 24 extended to the provisions of this act.

25 NEW SECTION. Section 8. Effective date. This act is

1 effective on passage and approval.

-End-

1 HOUSE BILL NO. 906

2 INTRODUCED BY RAMIREZ, FRITZ

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT STATUTORILY
5 APPROPRIATING THE REVENUE GENERATED BY THE SALES AND USE TAX
6 IMPOSED UNDER HOUSE BILL NO. 377; APPROPRIATING FUNDS TO THE
7 DEPARTMENT OF REVENUE FOR FISCAL YEARS ~~1988-AND-1989~~ 1987
8 ~~AND-1988~~ THROUGH 1989 FOR THE PURPOSE OF ADMINISTERING THE
9 SALES AND USE TAX CREATED IN HOUSE BILL NO. 377;
10 ESTABLISHING DISTRIBUTION FORMULAS FOR SALES AND USE TAX
11 REVENUE; AMENDING SECTION 17-7-502, MCA; AND PROVIDING AN
12 IMMEDIATE EFFECTIVE DATE."

13
14 WHEREAS, THE ELECTORS OF MONTANA APPROVED INITIATIVE
15 NO. 105, LIMITING CERTAIN PROPERTY TAXES TO 1986 LEVELS
16 UNLESS THE LEGISLATURE REDUCES PROPERTY TAXES PRIOR TO JULY
17 1, 1987, AND ESTABLISHES ALTERNATIVE REVENUE SOURCES; AND

18 WHEREAS, IT IS THE INTENT OF THE LEGISLATURE TO ENACT
19 PROVISIONS COMPATIBLE WITH THE WILL OF THE ELECTORS IN
20 LIMITING CERTAIN PROPERTY TAXES; AND

21 WHEREAS, THE LEGISLATURE ENACTED HOUSE BILL NO. 377 TO
22 RESPOND TO INITIATIVE NO. 105 BY REDUCING PROPERTY TAXES AND
23 IMPOSING A GENERAL SALES AND USE TAX TO PROVIDE PROPERTY TAX
24 REPLACEMENT REVENUE; AND

25 WHEREAS, HOUSE BILL NO. 906 IS ENACTED TO APPROPRIATE

1 REVENUE FROM THE GENERAL SALES AND USE TAX TO PROVIDE
2 PROPERTY TAX REPLACEMENT REVENUE.

3
4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

5 NEW SECTION. Section 1. Distribution of sales and use
6 tax revenue. (1) All revenue received from the tax imposed
7 by ~~{sections-3-and-14~~ SECTION 2, House Bill No. 377] and
8 deposited in the sales and use tax account created in
9 [section ~~43~~ 7E, House Bill No. 377] is allocated as provided
10 in subsections (2), ~~{6}~~ {5}, and ~~{8}~~ {7}.

11 (2) So much of the revenue as is necessary for the
12 administration of the sales and use tax created in [sections
13 ~~3--and-14~~ SECTION 2, House Bill No. 377] is allocated to the
14 department of revenue.

15 ~~{3}--For-the-taxable-year-ending-December-31,-1987,-the~~
16 ~~department-shall-determine-for-each-county-the-following:~~

17 ~~{a}--the-average-countywide-mill-levy-for-taxable--year~~
18 ~~1987;~~

19 ~~{b}--the-countywide-taxable-value-of-the-following:~~

20 ~~{i}--the--total-taxable-value-attributable-to-the-first~~
21 ~~\$20,000-or-less--of--market--value--for--each--single-family~~
22 ~~residence--in--the-county,-exclusive-of-land-and-appurtenant~~
23 ~~improvements;~~

24 ~~{ii}--all-tools,-implements,-and--machinery--that--are~~
25 ~~customarily-hand-held-and-that-are-used-to:~~

1 (A)--construct,--repair,--or--maintain--improvements-to
 2 real-property,--or
 3 (B)--repair---or---maintain---machinery,---equipment,
 4 appliances,---and--other--personal--property--not--used--for
 5 manufacturing-and-mining-purposes;
 6 (iii)--all--all-terrain-vehicles;
 7 (iv)(iii)--all--livestock,--poultry,--bees,--and---other
 8 species---of---domestic---animals--and--wildlife--raised--in
 9 domestication-or-a-captive-environment,--excluding:
 10 (A)--the--unprocessed--products--of--such--animals--and
 11 wildlife,--and
 12 (B)--cats,--dogs,--and--other-household-pets-raised-for
 13 profit;
 14 (v)(IV)--all-tack-equipment;
 15 (4)(3)--The-department-shall-also-determine:
 16 (a)--the-total-countywide-taxable-value-for-the-taxable
 17 year-beginning-January-1,--1986,--less-the-following--FOR--EACH
 18 TAXING--JURISDICTION--AS--DETERMINED--BY--THE--DEPARTMENT--OF
 19 REVENUE--FOR--CERTIFICATION--OF--THE--MILL--LEVY--FOR--EACH--TAXING
 20 JURISDICTION:
 21 (i)--the--taxable--value--of--all--property--included--in
 22 class-one-under-15-6-131;
 23 (ii)--the-taxable-value--of--all--property--included--in
 24 class-two-under-15-6-132;
 25 (iii)--the--taxable--value--of--all--property--included--in

1 class-three-under-15-6-133;
 2 (iv)--the-taxable-value--of--all--property--included--in
 3 class-five-under-15-6-135;
 4 (v)--the--taxable--value--of--all--property--included--in
 5 class-eleven-under-15-6-141;
 6 (vi)--the-taxable-value--of--all--property--included--in
 7 class-eighteen-under-15-6-148;
 8 (vii)--the--taxable--value--of--all--property--included--in
 9 class-nineteen-under-15-6-149--FOUR,--UNDER--HB--377;
 10 (ii)--THE-TAXABLE-VALUE--OF--ALL-PROPERTY--INCLUDED--IN
 11 CLASS-NINE--UNDER--HB--377;
 12 (iii)--THE--TAXABLE--VALUE--OF--ALL-PROPERTY--INCLUDED--IN
 13 CLASS-EIGHT,--UNDER--HB--377;
 14 (IV)--THE-TAXABLE-VALUE-OF-ALL-PROPERTY-INCLUDED-IN--THE
 15 AGRICULTURAL-EXEMPTIONS-UNDER-HB-377;--and
 16 (b)--the-total-countywide-taxable-value-for-the-taxable
 17 year--beginning-January-1,--1987,--less-the-following--FOR--EACH
 18 TAXING--JURISDICTION--AS--DETERMINED--BY--THE--DEPARTMENT--OF
 19 REVENUE--FOR--CERTIFICATION--OF--THE--MILL--LEVY--FOR--EACH--TAXING
 20 JURISDICTION:
 21 (i)--the-taxable-value--of--all--property--included--in
 22 class-one-under-15-6-131;
 23 (ii)--the--taxable--value--of--all--property--included--in
 24 class-two-under-15-6-132;
 25 (iii)--the-taxable-value-of--all--property--included--in

1 class three under 15-6-133;
 2 (iv) the taxable value of all property included in
 3 class five under 15-6-135;
 4 (v) the taxable value of all property included in
 5 class eleven under 15-6-141;
 6 (vi) the taxable value of all property included in
 7 class eighteen under 15-6-148;
 8 (vii) the taxable value of all property included in
 9 class nineteen under 15-6-149;
 10 (5)(a) Upon determining the taxable value of the
 11 property described in subsection (3)(b) for each county, the
 12 department shall multiply such value by the 1987 average
 13 countywide mill levy for each county, as described under
 14 subsection (3)(a) FOUR UNDER HB 377;
 15 (ii) THE TAXABLE VALUE OF ALL PROPERTY INCLUDED IN
 16 CLASS SIX, UNDER HB 377;
 17 (iii) THE TAXABLE VALUE OF ALL PROPERTY INCLUDED IN
 18 CLASS EIGHT, UNDER HB 377;
 19 (b)(4) The department shall also, for each county
 20 TAKING JURISDICTION, subtract the countywide taxable value
 21 for the taxable year beginning January 1, 1987, as described
 22 under subsection (4)(b)(3)(B), from the countywide taxable
 23 value for the taxable year beginning January 1, 1986, as
 24 described under subsection (4)(a)(3)(A). The department
 25 shall multiply the sum resulting from the subtraction by the

1 1987 average countywide mill levy, as described under
 2 subsection (3)(a);
 3 (6)(5) The department shall, for each county TAKING
 4 JURISDICTION, add the amount resulting from the calculations
 5 made in subsections (5)(a)(4)(A) and (5)(b)(4)(B) and
 6 distribute the amount in two installments to FOR each
 7 respective county TAKING JURISDICTION on or before May 31
 8 and November 30 in each year 90 EACH COUNTY FOR
 9 DISTRIBUTION;
 10 (3) FOR THE TAXABLE YEAR BEGINNING JANUARY 1, 1987,
 11 AND EACH YEAR THEREAFTER, THE DEPARTMENT SHALL DETERMINE FOR
 12 EACH TAXING JURISDICTION IN EACH COUNTY THE TAXABLE VALUE OF
 13 ALL PROPERTY IN THE FOLLOWING CATEGORIES, CALCULATED AT THE
 14 RATE IN EFFECT ON JANUARY 1, 1987:
 15 (A) CLASS FOUR;
 16 (B) CLASS SIX;
 17 (C) CLASS EIGHT; AND
 18 (D) THE AGRICULTURAL EXEMPTIONS PROVIDED IN 15-6-207.
 19 (4) FOR THE TAXABLE YEAR BEGINNING JANUARY 1, 1988,
 20 AND EACH YEAR THEREAFTER, THE DEPARTMENT SHALL DETERMINE FOR
 21 EACH TAXING JURISDICTION IN EACH COUNTY THE TAXABLE VALUE OF
 22 ALL PROPERTY IN THE FOLLOWING CATEGORIES, CALCULATED AT THE
 23 RATE PROVIDED IN [HOUSE BILL NO. 377]:
 24 (A) CLASS FOUR;
 25 (B) CLASS SIX; AND

1 (C) CLASS EIGHT.
 2 (5) FOR EACH TAXING JURISDICTION IN EACH COUNTY, THE
 3 DEPARTMENT SHALL:

4 (A) SUBTRACT THE TAXABLE VALUE FOR THE TAXABLE YEAR
 5 BEGINNING JANUARY 1, 1988, AND EACH YEAR THEREAFTER, AS
 6 DESCRIBED UNDER SUBSECTION (4), FROM THE TAXABLE VALUE FOR
 7 THE TAXABLE YEAR BEGINNING JANUARY 1, 1987, AND EACH YEAR
 8 THEREAFTER, AS DESCRIBED UNDER SUBSECTION (3);

9 (B) MULTIPLY THE SUM RESULTING FROM THE SUBTRACTION BY
 10 THE CERTIFIED MILL LEVY FOR 1988 AND EACH YEAR THEREAFTER;
 11 AND

12 (C) DISTRIBUTE TO EACH COUNTY THE AMOUNT RESULTING
 13 FROM THE CALCULATIONS MADE IN SUBSECTIONS (5)(A) AND (5)(B)
 14 IN TWO INSTALLMENTS FOR EACH TAXING JURISDICTION, FOR
 15 DISTRIBUTION ON OR BEFORE NOVEMBER 30 AND MAY 31 IN EACH
 16 FISCAL YEAR.

17 ~~(7)(6)~~ Upon receipt of the funds distributed according
 18 to this section, the county treasurer shall distribute the
 19 funds ~~in the relative proportions of the property taxes~~
 20 ~~levied~~ for state, county, school district, municipal, and
 21 special district purposes in the same manner as property
 22 taxes are distributed.

23 ~~(8)(7)~~ Any funds remaining in the sales and use tax
 24 account after the allocations described in subsections (2)
 25 and ~~(6)~~ (5) must be deposited to the credit of the general

1 fund.

2 ~~(9)(8)~~ The allocations and distributions provided in
 3 this section are statutory appropriations, as provided in
 4 17-7-502.

5 Section 2. Section 17-7-502, MCA, is amended to read:
 6 "17-7-502. Statutory appropriations -- definition --
 7 requisites for validity. (1) A statutory appropriation is an
 8 appropriation made by permanent law that authorizes spending
 9 by a state agency without the need for a biennial
 10 legislative appropriation or budget amendment.

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

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

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

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

- 21 (a) 2-9-202;
- 22 (b) 2-17-105;
- 23 (c) 2-18-812;
- 24 (d) 10-3-203;
- 25 (e) 10-3-312;

1 (f) 10-3-314;
 2 (g) 10-4-301;
 3 (h) 13-37-304;
 4 (i) 15-31-702;
 5 (j) 15-36-112;
 6 (k) 15-70-101;
 7 (l) 16-1-404;
 8 (m) 16-1-410;
 9 (n) 16-1-411;
 10 (o) 17-3-212;
 11 (p) 17-5-404;
 12 (q) 17-5-424;
 13 (r) 17-5-804;
 14 (s) 19-8-504;
 15 (t) 19-9-702;
 16 (u) 19-9-1007;
 17 (v) 19-10-205;
 18 (w) 19-10-305;
 19 (x) 19-10-506;
 20 (y) 19-11-512;
 21 (z) 19-11-513;
 22 (aa) 19-11-606;
 23 (bb) 19-12-301;
 24 (cc) 19-13-604;
 25 (dd) 20-6-406;

1 (ee) 20-8-111;
 2 (ff) 23-5-612;
 3 (gg) 37-51-501;
 4 (hh) 53-24-206;
 5 (ii) 75-1-1101;
 6 (jj) 75-7-305;
 7 (kk) 80-2-103;
 8 (ll) 80-2-228;
 9 (mm) 90-3-301;
 10 (nn) 90-3-302;
 11 (oo) 90-15-103; and
 12 (pp) Sec. 13, HB 861, L. 1985; and
 13 (qq) [section 1].

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

25 NEW SECTION. Section 3. Appropriation. There is

1 appropriated from the general fund to the department of
 2 revenue for fiscal year ~~1988~~ 1987 for the implementation and
 3 administration of the sales and use tax created in House
 4 Bill No. 377, \$201,765. THE UNEXPENDED BALANCE OF THIS
 5 APPROPRIATION ON JUNE 30, 1987, IS REAPPROPRIATED FOR THE
 6 FISCAL YEAR ENDING JUNE 30, 1988.

7 NEW SECTION. Section 4. Appropriation. There is
 8 appropriated from the general fund to the department of
 9 revenue for fiscal year ~~1989~~ 1988 for the administration of
 10 the sales and use tax created in House Bill No. 377,
 11 \$1,529,057.

12 NEW SECTION. SECTION 5. APPROPRIATION. THERE IS
 13 APPROPRIATED FROM THE GENERAL FUND TO THE DEPARTMENT OF
 14 REVENUE FOR FISCAL YEAR 1989 FOR THE ADMINISTRATION OF THE
 15 SALES AND USE TAX CREATED IN HOUSE BILL NO. 377, \$3,600,000.

16 NEW SECTION. Section 6. Codification instruction.
 17 Section 1 is intended to be codified with sections 1 through
 18 ~~43~~ 78, House Bill No. 377, as an integral part of Title 15,
 19 and the provisions of Title 15 apply to section 1.

20 NEW SECTION. Section 7. Coordination instruction. If
 21 either this bill or House Bill No. 377 fails to be passed
 22 and approved, then both this bill and House Bill No. 377 are
 23 void.

24 NEW SECTION. Section 8. 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.

3 NEW SECTION. Section 9. Effective date. This act is
 4 effective on passage and approval.

-End-

STANDING COMMITTEE REPORT

HB 906
Page 2 of 2

SENATE

April 11 1987

April 11 1987

MR. PRESIDENT

We, your committee on SENATE TAXATION

having had under consideration HOUSE BILL No. 906

third reading copy (blue color)

RAMIREZ (ECK)

APPROPRIATING SALES AND USE TAX REVENUE; OTHER APPROP. TO DOR FOR ADMIN.

Respectfully report as follows. That HOUSE BILL No. 906

be amended as follows:

1. Title, line 8.
Strike: "and 1988"
Insert: "THROUGH 1989"

2. Page 1.
Following: line 11
Insert: "WHEREAS, the electors of Montana approved Initiative 105, limiting certain property taxes to 1986 levels unless the Legislature reduces property taxes prior to July 1, 1987, and establishes alternative revenue sources; and

WHEREAS, it is the intent of the Legislature to enact provisions compatible with the will of the electors in limiting certain property taxes; and

WHEREAS, the Legislature enacted HB 377 to respond to Initiative 105 by reducing property taxes and imposing a general sales and use tax to provide property tax replacement revenue; and

WHEREAS, HB 906 is enacted to appropriate revenue from the general sales and use tax to provide property tax replacement revenue."

3. Page 9.
Following: Line 12.
Insert: "NEW SECTION. Section 5. Appropriation. There is appropriated from the general fund to the department of revenue for fiscal year 1989 for the administration of the sales and use tax created in House Bill No. 377, \$3,600,000."
Renumber: subsequent sections

AND AS AMENDED

BE CONCURRED IN

XXXXXX
XXXXXXXXXX

CONTINUED

Chairman

4-11-87
9:11
Donald McCallum
SENATOR McCALLUM, Chairman

COMMITTEE OF THE WHOLE AMENDMENT

4-14-87

DATE

3:47

TIME

906

April 14, 1987

SENATE

MR. CHAIRMAN: I MOVE TO AMEND House Bill No. 906
third reading copy (blue) as follows:
Color

- 1. Title, line 9.
Following: "377;"
Insert: "ESTABLISHING DISTRIBUTION FORMULAS FOR SALES AND USE TAX REVENUE;"
- 2. Page 1, line 15.
Strike: "sections 3 and 14"
Insert: "section 2"
- 3. Page 1, line 16.
Following: "section"
Strike: "43"
Insert: "78"
- 4. Page 1, lines 20 and 21.
Strike: "sections 3 and 14"
Insert: "section 2"
- 5. Page 2, line 23 through line 17 on page 5.
Strike: subsections (3) through (5) in their entirety
Insert: "(3) For the taxable year beginning January 1, 1987, and each year thereafter, the department shall determine for each taxing jurisdiction in each county the taxable value of all property in the following categories, calculated at the rate in effect on January 1, 1987:
(a) class four;
(b) class six;
(c) class eight; and
(d) the agricultural exemptions provided in 15-6-207.
- (4) For the taxable year beginning January 1, 1988, and each year thereafter, the department shall determine for each taxing jurisdiction in each county the taxable value of all property in the following categories, calculated at the rate provided in [House Bill No. 377]:
(a) class four;
(b) class six; and
(c) class eight.

(5) For each taxing jurisdiction in each county, the department shall:

- (a) subtract the taxable value for the taxable year beginning January 1, 1988 and each year thereafter, as described under subsection (4), from the taxable value for the taxable year beginning January 1, 1987, and each year thereafter, as described under subsection (3);
- (b) multiply the sum resulting from the subtraction by the certified mill levy for 1988 and each year thereafter; and
- (c) distribute to each county the amount resulting from the calculations made in subsections (a) and (b) in two installments for each taxing jurisdiction, for distribution on or before November 30 and May 31 in each fiscal year."

- 6. Page 9, line 15.
Strike: "43"
Insert: "78"
- 7. Page 9, line 17.
Following: "Coordination"
Strike: "instruction."
Insert: "instructions. (1)"

MB

ADOPT
REJECT

CONTINUED

Dorothy Eck
Senator Eck