

SENATE BILL NO. 146

INTRODUCED BY JACOBSON, SIMON

BY REQUEST OF THE LEGISLATIVE AUDIT COMMITTEE

IN THE SENATE

JANUARY 20, 1987 INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

JANUARY 29, 1987 COMMITTEE RECOMMEND BILL
DO PASS AS AMENDED. REPORT ADOPTED.

JANUARY 30, 1987 PRINTING REPORT.

FEBRUARY 2, 1987 SECOND READING, DO PASS.

FEBRUARY 3, 1987 ENGROSSING REPORT.

FEBRUARY 4, 1987 THIRD READING, PASSED.
AYES, 47; NOES, 3.

TRANSMITTED TO HOUSE.

IN THE HOUSE

FEBRUARY 11, 1987 INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

MARCH 25, 1987 COMMITTEE RECOMMEND BILL BE
CONCURRED IN. REPORT ADOPTED.

MARCH 27, 1987 SECOND READING, CONCURRED IN.

MARCH 28, 1987 THIRD READING, CONCURRED IN.
AYES, 92; NOES, 0.

RETURNED TO SENATE.

IN THE SENATE

MARCH 30, 1987 RECEIVED FROM HOUSE.

SENT TO ENROLLING.

1 *Senate* BILL NO. *146*
 2 INTRODUCED BY *Joseph J. ...*
 3 BY REQUEST OF THE LEGISLATIVE AUDIT COMMITTEE

4
 5 A BILL FOR AN ACT ENTITLED: "AN ACT DESIGNATING THE
 6 DEPARTMENT OF COMMERCE AS THE STATE AGENCY RESPONSIBLE FOR
 7 COORDINATING COLLECTION OF REVENUE BY COUNTIES ON BEHALF OF
 8 THE STATE; AND REQUIRING EACH STATE AGENCY RECEIVING REVENUE
 9 COLLECTED BY THE COUNTIES TO COORDINATE ITS COLLECTION WITH
 10 THE DEPARTMENT OF COMMERCE."

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 12 WHEREAS, by law counties are required to collect
 13 certain revenues on behalf of the state; and

14 WHEREAS, counties receive limited and conflicting
 15 instructions from the various departments of state
 16 government concerning the collection of revenue by the
 17 state; and

18 WHEREAS, a recent audit identified many of these
 19 problems and recommended that a single state agency be
 20 designated to coordinate the collection of state revenue by
 21 the counties.

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

24 Section 1. Coordination of state revenue collected by
 25 counties -- duties of department of commerce. (1) The

1 department of commerce shall advise the counties concerning
 2 any questions involving collection of revenue on behalf of
 3 the state. The department shall prepare and distribute a
 4 county collections manual to county treasurers, setting
 5 forth the procedures and forms to be used by the counties in
 6 collecting revenue for the state. The manual must be revised
 7 at least annually, with the manual and revisions being sent
 8 to each county treasurer.

9 (2) State agencies receiving revenue collected by the
 10 counties shall coordinate the collection of revenue with the
 11 department. Necessary instructions or procedures must be
 12 submitted to the counties by state agencies through the
 13 department to provide coordination and ensure placement in
 14 the county collections manual.

-End-



STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB146, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

Requiring the Department of Commerce to coordinate collection of revenue by counties on behalf of the state by preparing and distributing to county treasurers a manual setting forth the procedures and forms to be used and to revise the manual annually.

ASSUMPTIONS:

1. That coordinating collection of revenue by counties on behalf of the state will be accomplished, to the extent possible, in conjunction with maintenance of the uniform budgeting, accounting and reporting system (BARS). However, additional costs will be incurred above and beyond existing BARS maintenance contracts (35 out of 56 counties).
2. Operating costs would be highest the first year in order to prepare and distribute a county collections manual. The manual must be revised annually.
3. All 56 counties will be served and monitored.

FISCAL 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>
<u>Expenditures:</u>						
<u>General Fund</u>						
Personal Services	\$ 0	\$ 22,000	\$ 22,000	\$ 0	\$ 11,000	\$ 11,000
Operating Expenses	0	24,200	24,200	0	10,100	10,100
TOTAL	\$ 0	\$ 46,200	\$ 46,200	\$ 0	\$ 21,100	\$ 21,100

EFFECT ON COUNTY OR OTHER LOCAL REVENUE OR EXPENDITURES:

No impact.

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

Better controls exercised by county treasurers over revenues collected by Montana counties and subsequently transmitted to the state. More uniform application of state agency collection procedures. These collections are approximately 65 million per year.

TECHNICAL OR MECHANICAL DEFECTS IN PROPOSED LEGISLATION OR CONFLICTS WITH EXISTING LEGISLATION:

None noted.

David L. Hunter DATE 1/26/87
 DAVID L. HUNTER, BUDGET DIRECTOR
 Office of Budget and Program Planning

Judy Jacobson DATE 1/29/87
 JUDY JACOBSON, PRIMARY SPONSOR

Fiscal Note for SB146, as introduced.

SB-146

APPROVED BY COMMITTEE
ON TAXATION

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