

SENATE BILL NO. 341

INTRODUCED BY B. BROWN, NORMAN, HAGER, CRIPPEN, RANEY,
GOULD, REHBERG, HARP, RAMIREZ, HALLIGAN, WALKER, GAGE,
ECK, SEVERSON, MAZUREK, GILBERT, HARRINGTON, DRISCOLL,
BISHOP, REAM, GIACOMETTO, STANG, SCHYE, D. BROWN, QUILICI

BY REQUEST OF THE SENATE TAXATION COMMITTEE

IN THE SENATE

FEBRUARY 4, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
FEBRUARY 13, 1989	COMMITTEE RECOMMEND BILL DO PASS AS AMENDED. REPORT ADOPTED.
	STATEMENT OF INTENT ADOPTED.
FEBRUARY 14, 1989	PRINTING REPORT.
FEBRUARY 15, 1989	SECOND READING, DO PASS.
FEBRUARY 16, 1989	ENGROSSING REPORT.
FEBRUARY 17, 1989	THIRD READING, PASSED. AYES, 50; NOES, 0.
	TRANSMITTED TO HOUSE.

IN THE HOUSE

FEBRUARY 17, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
FEBRUARY 20, 1989	FIRST READING.
APRIL 7, 1989	COMMITTEE RECOMMEND BILL BE CONCURRED IN AS AMENDED. REPORT ADOPTED.
APRIL 10, 1989	SECOND READING, CONCURRED IN AS AMENDED.
APRIL 11, 1989	THIRD READING, CONCURRED IN.

AYES, 75; NOES, 23.

RETURNED TO SENATE WITH AMENDMENTS.

IN THE SENATE

APRIL 13, 1989

RECEIVED FROM HOUSE.

SECOND READING, AMENDMENTS
CONCURRED IN.

APRIL 15, 1989

THIRD READING, AMENDMENTS
CONCURRED IN.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 *Parry* *Senate* BILL NO. *341*
2 INTRODUCED BY *Bob Brown Norman Hager*
3 *Rehberg* BY REQUEST OF THE SENATE TAXATION COMMITTEE
4 *Ramsey Hallgren Hager. Rep. Sen. Stevenson Mejdick*
5 A BILL FOR AN ACT ENTITLED: *AN ACT AUTHORIZING THE REVENUE*
6 *Diamond Gubler Hager. Rep. Sen. Stevenson Mejdick* OVERSIGHT COMMITTEE TO ESTIMATE FOR THE LEGISLATURE THE
7 AMOUNT OF REVENUE PROJECTED TO BE AVAILABLE FOR
8 APPROPRIATION; REQUIRING THE REVENUE OVERSIGHT COMMITTEE TO
9 INTRODUCE A HOUSE JOINT RESOLUTION SETTING FORTH THE
10 COMMITTEE'S CURRENT REVENUE ESTIMATE; REQUIRING THE
11 COMMITTEE TO ISSUE PERIODIC REPORTS TO THE LEGISLATURE
12 INDICATING THE COMMITTEE'S CURRENT REVENUE ESTIMATE;
13 AMENDING SECTION 5-18-107, MCA; AND PROVIDING AN EFFECTIVE
14 DATE."
15
16 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
17 **Section 1.** Section 5-18-107, MCA, is amended to read:
18 "5-18-107. Powers and duties of the committee -- duty
19 to review revenue rules -- legislative oversight of the
20 department of revenue -- committee reports -- revenue
21 estimating. (1) The committee shall review all proposed
22 rules of the department of revenue filed with the secretary
23 of state.
24 (2) The committee may:
25 (a) prepare written recommendations for the adoption,

1 amendment, or rejection of a rule and submit the
2 recommendations to the department of revenue whenever a
3 rulemaking hearing will not be held in accordance with the
4 provisions of 2-4-302 through 2-4-305;
5 (b) prepare recommendations for the adoption,
6 amendment, or rejection of a rule and submit oral or written
7 testimony at a rulemaking hearing;
8 (c) require that a rulemaking hearing be held in
9 accordance with the provisions of 2-4-302 through 2-4-305;
10 (d) recommend to the legislature the repeal, amendment,
11 or adoption of a rule as provided in 2-4-412.
12 (3) The committee shall exercise legislative oversight
13 of the department of revenue, including without limitation
14 the review of:
15 (a) proposed budgets;
16 (b) proposed legislation;
17 (c) pending litigation; and
18 (d) major contracts and personnel actions of the
19 department.
20 (4) The committee may investigate and issue reports on
21 any matter concerning taxation or the department of revenue.
22 (5) The committee shall estimate the amount of revenue
23 projected to be available for legislative appropriation. The
24 committee shall introduce a house joint resolution setting
25 forth the committee's current revenue estimate in each

LC 0406/01

1 regular session and each special session in which a revenue
2 bill is under consideration. The committee shall issue
3 periodic reports to the legislature in regular session and
4 in the interim between regular sessions, indicating the
5 committee's current revenue estimate. The committee's
6 introduced version of the joint resolution and subsequent
7 periodic reports constitute the legislature's current
8 revenue estimate until final adoption of the joint
9 resolution by both houses."

10 NEW SECTION. Section 2. Effective date. [This act] is
11 effective July 1, 1989.

-End-

APPROVED BY COMMITTEE
ON TAXATION

SENATE BILL NO. 341

INTRODUCED BY B. BROWN, NORMAN, HAGER, CRIPPEN, RANEY,
GOULD, REHBERG, HARP, RAMIREZ, HALLIGAN, WALKER, GAGE,
ECK, SEVERSON, MAZUREK, GILBERT, HARRINGTON, DRISCOLL,
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BY REQUEST OF THE SENATE TAXATION COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT AUTHORIZING THE REVENUE
OVERSIGHT COMMITTEE TO ESTIMATE FOR THE LEGISLATURE THE
AMOUNT OF REVENUE PROJECTED TO BE AVAILABLE FOR
APPROPRIATION; REQUIRING THE REVENUE OVERSIGHT COMMITTEE TO
INTRODUCE A HOUSE JOINT RESOLUTION SETTING FORTH THE
COMMITTEE'S CURRENT REVENUE ESTIMATE; REQUIRING THE
COMMITTEE TO ISSUE PERIODIC REPORTS TO THE LEGISLATURE
INDICATING THE COMMITTEE'S CURRENT REVENUE ESTIMATE;
AMENDING ~~SECTION~~ SECTIONS 5-12-302 AND 5-18-107, MCA; AND
PROVIDING AN EFFECTIVE DATE."

STATEMENT OF INTENT

A statement of intent is not required for this bill but
is included to clarify the staffing arrangements anticipated
under this bill.

As a matter of practice, the legislative council has
provided staff to support the work of the tax committees of
the legislature in session and in the interim. As such,

council staff have supported the revenue oversight committee
since its creation. It is the intent of the legislature
that, in carrying out its revenue estimating duties under
this bill, the revenue oversight committee will rely upon
the staffs of the legislative council, the office of the
legislative fiscal analyst, the legislative auditor, the
department of revenue, and any other agency that has
information regarding any of the tax or revenue bases of the
state. Legislative agencies shall cooperate in providing
support to the committee.

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

SECTION 1. SECTION 5-12-302, MCA, IS AMENDED TO READ:

"5-12-302. Fiscal analyst's duties. The legislative
fiscal analyst shall:

(1) provide for fiscal analysis of state government
and accumulate, compile, analyze, and furnish such
information bearing upon the financial matters of the state
that is relevant to issues of policy and questions of
statewide importance, including but not limited to
investigation and study of the possibilities of effecting
economy and efficiency in state government;

(2) estimate revenue from existing and proposed taxes;
(3) analyze the executive budget and budget requests
of selected state agencies and institutions, including

1 proposals for the construction of capital improvements;
 2 (4) make the reports and recommendations he deems
 3 desirable to the legislature and make reports and
 4 recommendations as requested by the legislative finance
 5 committee and the legislature; and
 6 (5) assist committees of the legislature and
 7 individual legislators in compiling and analyzing financial
 8 information; and
 9 (6) assist the revenue oversight committee in
 10 performing its revenue estimating duties under [section
 11 2(5)]."

12 **Section 2.** Section 5-18-107, MCA, is amended to read:
 13 "5-18-107. Powers and duties of the committee -- duty
 14 to review revenue rules -- legislative oversight of the
 15 department of revenue -- committee reports -- revenue
 16 estimating. (1) The committee shall review all proposed
 17 rules of the department of revenue filed with the secretary
 18 of state.

19 (2) The committee may:

20 (a) prepare written recommendations for the adoption,
 21 amendment, or rejection of a rule and submit the
 22 recommendations to the department of revenue whenever a
 23 rulemaking hearing will not be held in accordance with the
 24 provisions of 2-4-302 through 2-4-305;

25 (b) prepare recommendations for the adoption,

1 amendment, or rejection of a rule and submit oral or written
 2 testimony at a rulemaking hearing;

3 (c) require that a rulemaking hearing be held in
 4 accordance with the provisions of 2-4-302 through 2-4-305;

5 (d) recommend to the legislature the repeal,
 6 amendment, or adoption of a rule as provided in 2-4-412.

7 (3) The committee shall exercise legislative oversight
 8 of the department of revenue, including without limitation
 9 the review of:

10 (a) proposed budgets;

11 (b) proposed legislation;

12 (c) pending litigation; and

13 (d) major contracts and personnel actions of the
 14 department.

15 (4) The committee may investigate and issue reports on
 16 any matter concerning taxation or the department of revenue.

17 (5) The committee shall estimate the amount of revenue
 18 projected to be available for legislative appropriation. The
 19 committee shall introduce a house joint resolution setting
 20 forth the committee's current revenue estimate in each
 21 regular session and each special session in which a revenue
 22 bill is under consideration. The committee shall issue
 23 periodic reports to the legislature in regular session and
 24 in the interim between regular sessions, indicating the
 25 committee's current revenue estimate. The committee's

1 introduced version of the joint resolution and subsequent
2 periodic reports constitute the legislature's current
3 revenue estimate until final adoption of the joint
4 resolution by both houses."

5 NEW SECTION. **Section 3.** Effective date. [This act] is
6 effective July 1, 1989.

-End-

SENATE BILL NO. 341

INTRODUCED BY B. BROWN, NORMAN, HAGER, CRIPPEN, RANEY,
GOULD, REHBERG, HARP, RAMIREZ, HALLIGAN, WALKER, GAGE,
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provided staff to support the work of the tax committees of
the legislature in session and in the interim. As such,

council staff have supported the revenue oversight committee
since its creation. It is the intent of the legislature
that, in carrying out its revenue estimating duties under
this bill, the revenue oversight committee will rely upon
the staffs of the legislative council, the office of the
legislative fiscal analyst, the legislative auditor, the
department of revenue, and any other agency that has
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state. Legislative agencies shall cooperate in providing
support to the committee.

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and accumulate, compile, analyze, and furnish such
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that is relevant to issues of policy and questions of
statewide importance, including but not limited to
investigation and study of the possibilities of effecting
economy and efficiency in state government;

(2) estimate revenue from existing and proposed taxes;

(3) analyze the executive budget and budget requests
of selected state agencies and institutions, including

1 proposals for the construction of capital improvements;

2 (4) make the reports and recommendations he deems
3 desirable to the legislature and make reports and
4 recommendations as requested by the legislative finance
5 committee and the legislature; and

6 (5) assist committees of the legislature and
7 individual legislators in compiling and analyzing financial
8 information; and

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10 performing its revenue estimating duties under [section
11 2(5)]."

12 **Section 2.** Section 5-18-107, MCA, is amended to read:

13 "5-18-107. Powers and duties of the committee -- duty
14 to review revenue rules -- legislative oversight of the
15 department of revenue -- committee reports -- revenue
16 estimating. (1) The committee shall review all proposed
17 rules of the department of revenue filed with the secretary
18 of state.

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20 (a) prepare written recommendations for the adoption,
21 amendment, or rejection of a rule and submit the
22 recommendations to the department of revenue whenever a
23 rulemaking hearing will not be held in accordance with the
24 provisions of 2-4-302 through 2-4-305;

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1 amendment, or rejection of a rule and submit oral or written
2 testimony at a rulemaking hearing;

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4 accordance with the provisions of 2-4-302 through 2-4-305;

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6 amendment, or adoption of a rule as provided in 2-4-412.

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19 committee shall introduce a house joint resolution setting
20 forth the committee's current revenue estimate in each
21 regular session and each special session in which a revenue
22 bill is under consideration. The committee shall issue
23 periodic reports to the legislature in regular session and
24 in the interim between regular sessions, indicating the
25 committee's current revenue estimate. The committee's

1 introduced version of the joint resolution and subsequent
2 periodic reports constitute the legislature's current
3 revenue estimate until final adoption of the joint
4 resolution by both houses."

5 NEW SECTION. **Section 3.** Effective date. [This act] is
6 effective July 1, 1989.

-End-

STANDING COMMITTEE REPORT

April 7, 1989

Page 1 of 2

Mr. Speaker: We, the committee on Taxation report that Senate Bill 341 (third reading copy -- blue) be concurred in as amended.

Signed: 

Dan Harrington, Chairman

[REP. Harrington WILL CARRY THIS BILL ON THE HOUSE FLOOR]

And, that such amendments read:

1. Title, line 16.

Following: "SECTIONS"

Insert: "5-11-112,"

Following: "5-12-302"

Insert: ", "

2. Page 2.

Following: line 12

Insert: "Section 1. Section 5-11-112, MCA, is amended to read:

"5-11-112. Functional divisions. The legislative council may establish functional divisions within the council staff in order to carry out all of the responsibilities delegated to the council by law or legislative rule. The divisions shall include the following:

(1) legislative services division:

(a) engrossing and enrolling;

(b) mailroom;

(c) printing;

(2) research and reference services division:

(a) general and specialized legislative research;

(b) legislative reference and information, including preparation and publication of the Legislative Review to be sold at the cost of the publication plus postage;

(c) committee staffing when the legislature is not in session, including staffing for the revenue oversight committee;

(3) legal services division:

(a) bill drafting;

(b) legal counseling;

(4) management and business services division, which

shall:

(a) maintain bookkeeping records;

(b) sign claims and payrolls;

(c) order all printing, supplies, and equipment; and

(d) serve the house and senate during the session."

Renumber: subsequent sections

3. Page 3, line 9.

Following: "(6)"

Strike: "assist"

Insert: "as requested by"

Following: "committee"

Insert: ", assist the committee"

4. Page 3, line 11.

Strike: "2(5)"

Insert: "3(5)"

5. Page 4, line 17.

Following: "(5)"

Insert: "(a)"

6. Page 4, line 18.

Following: "appropriation."

Insert: "(b)"

7. Page 4, line 25.

Following: "estimate."

Insert: "(c)"

8. Page 5, line 4.

Following: "houses."

Insert: "(d) The committee may request the assistance of the staffs of the legislative council, the office of the legislative fiscal analyst, the legislative auditor, the department of revenue, and any other agency that has information regarding any of the tax or revenue bases of the state."

COMMITTEE OF THE WHOLE AMENDMENT
Senate Bill 341
Representative Peck

April 10, 1989 11:53 am
Page 1 of 1

Mr. Chairman: I move to amend Senate Bill 341 (third reading copy -- blue).

Signed: Representative Ray Peck
Representative Peck

1. And, that such amendments to the House Committee on Taxation amendments, dated April 7, 1989, read as follows:
2. Strike amendment number 3 in its entirety.

ADOPT

REJECT

HOUSE 22

SB 341

801152CW.HRT RT

SENATE BILL NO. 341

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COMMITTEE TO ISSUE PERIODIC REPORTS TO THE LEGISLATURE
INDICATING THE COMMITTEE'S CURRENT REVENUE ESTIMATE;
AMENDING SECTION SECTIONS 5-11-112, 5-12-302, AND 5-18-107,
MCA; AND PROVIDING AN EFFECTIVE DATE."

STATEMENT OF INTENT

A statement of intent is not required for this bill but
is included to clarify the staffing arrangements anticipated
under this bill.

As a matter of practice, the legislative council has
provided staff to support the work of the tax committees of
the legislature in session and in the interim. As such,

council staff have supported the revenue oversight committee
since its creation. It is the intent of the legislature
that, in carrying out its revenue estimating duties under
this bill, the revenue oversight committee will rely upon
the staffs of the legislative council, the office of the
legislative fiscal analyst, the legislative auditor, the
department of revenue, and any other agency that has
information regarding any of the tax or revenue bases of the
state. Legislative agencies shall cooperate in providing
support to the committee.

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"5-11-112. Functional divisions. The legislative
council may establish functional divisions within the
council staff in order to carry out all of the
responsibilities delegated to the council by law or
legislative rule. The divisions shall include the following:

- (1) legislative services division:
 - (a) engrossing and enrolling;
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- (2) research and reference services division:
 - (a) general and specialized legislative research;
 - (b) legislative reference and information, including

1 preparation and publication of the Legislative Review to be
2 sold at the cost of the publication plus postage;

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4 session, including staffing for the revenue oversight
5 committee;

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10 shall:

11 (a) maintain bookkeeping records;

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15 **SECTION 2. SECTION 5-12-302, MCA, IS AMENDED TO READ:**

16 "5-12-302. Fiscal analyst's duties. The legislative
17 fiscal analyst shall:

18 (1) provide for fiscal analysis of state government
19 and accumulate, compile, analyze, and furnish such
20 information bearing upon the financial matters of the state
21 that is relevant to issues of policy and questions of
22 statewide importance, including but not limited to
23 investigation and study of the possibilities of effecting
24 economy and efficiency in state government;

25 (2) estimate revenue from existing and proposed taxes;

1 (3) analyze the executive budget and budget requests
2 of selected state agencies and institutions, including
3 proposals for the construction of capital improvements;

4 (4) make the reports and recommendations he deems
5 desirable to the legislature and make reports and
6 recommendations as requested by the legislative finance
7 committee and the legislature; and

8 (5) assist committees of the legislature and
9 individual legislators in compiling and analyzing financial
10 information; and

11 (6) assist AS--REQUESTED--BY ASSIST the revenue
12 oversight committee;--ASSIST--THE--COMMITTEE in performing its
13 revenue estimating duties under [section 2(5) 3(5)]."

14 **Section 3. Section 5-18-107, MCA, is amended to read:**

15 "5-18-107. Powers and duties of the committee -- duty
16 to review revenue rules -- legislative oversight of the
17 department of revenue -- committee reports -- revenue
18 estimating. (1) The committee shall review all proposed
19 rules of the department of revenue filed with the secretary
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21 (2) The committee may:

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25 rulemaking hearing will not be held in accordance with the

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(3) The committee shall exercise legislative oversight of the department of revenue, including without limitation the review of:

(a) proposed budgets;

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(d) major contracts and personnel actions of the department.

(4) The committee may investigate and issue reports on any matter concerning taxation or the department of revenue.

(5) (A) The committee shall estimate the amount of revenue projected to be available for legislative appropriation.

(B) The committee shall introduce a house joint resolution setting forth the committee's current revenue estimate in each regular session and each special session in which a revenue bill is under consideration. The committee

shall issue periodic reports to the legislature in regular session and in the interim between regular sessions, indicating the committee's current revenue estimate.

(C) The committee's introduced version of the joint resolution and subsequent periodic reports constitute the legislature's current revenue estimate until final adoption of the joint resolution by both houses.

(D) THE COMMITTEE MAY REQUEST THE ASSISTANCE OF THE STAFFS OF THE LEGISLATIVE COUNCIL, THE OFFICE OF THE LEGISLATIVE FISCAL ANALYST, THE LEGISLATIVE AUDITOR, THE DEPARTMENT OF REVENUE, AND ANY OTHER AGENCY THAT HAS INFORMATION REGARDING ANY OF THE TAX OR REVENUE BASES OF THE STATE."

NEW SECTION. Section 4. Effective date. [This act] is effective July 1, 1989.

-End-