

HOUSE BILL 3

Introduced by Harper

7/02	Introduced
7/02	Referred to Appropriations
7/02	Fiscal Note Requested
7/06	First Reading
7/08	Hearing
7/08	Fiscal Note Received
7/11	Committee Report--Bill Passed as Amended
7/14	2nd Reading Do Pass as Amended Motion Failed
7/14	Reconsidered Previous Action and Returned to Second Reading
7/14	2nd Reading Do Pass as Amended Motion Failed

1 HOUSE BILL NO. 3

2 INTRODUCED BY HARPER

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT INCREASING THE FUEL
5 CONSERVATION SPEED LIMIT OFFENSE FINE FROM \$5 TO \$20;
6 AMENDING SECTION 61-8-718, MCA; AND PROVIDING AN IMMEDIATE
7 EFFECTIVE DATE AND AN APPLICABILITY DATE."

8
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10 **Section 1.** Section 61-8-718, MCA, is amended to read:

11 "61-8-718. Penalty for violation of fuel conservation
12 speed limit. (1) A person violating the speed limit imposed
13 pursuant--to under 61-8-304 is guilty of the offense of
14 unnecessary waste of a resource and upon conviction shall be
15 fined \$5 ~~\$5~~ \$20, and no jail sentence may be imposed. Bond for
16 this offense ~~shall be \$5~~ is \$20.

17 (2) A violation of 61-8-304 is not a misdemeanor
18 pursuant to 45-2-101, 61-8-104, or 61-8-711."

19 NEW SECTION. **Section 2.** Effective date --
20 applicability. [This act] is effective on passage and
21 approval and applies to violations of 61-8-304 occurring
22 after [the effective date of this act].

-End-



HB 3
INTRODUCED BILL

APPROVED BY COMMITTEE
ON APPROPRIATIONS

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5 CONSERVATION SPEED LIMIT OFFENSE FINE FROM \$5 TO ~~\$20~~ \$10;
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22 after [the effective date of this act].

-End-

HB 3
SECOND READING

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB0004, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act providing that the deduction of federal taxes used in determining Montana net taxable income for income tax purposes may not exceed \$10,000 for taxpayers filing singly or separately and \$20,000 for married taxpayers filing jointly; and providing an immediate effective date and a retroactive applicability date.

ASSUMPTIONS:


1. Individual income tax revenue under current law is projected to be \$336,752,000 in fiscal year 1993 (OBPP).
2. The proposed legislation applies to tax years beginning after December 31, 1991.
3. The proposed legislation will increase tax year 1992 total liabilities by \$31.92 million (MDOR).
4. The cap on federal tax deductions applies to all federal income tax paid in the tax year, regardless of the tax year to which the federal tax applies.
5. Taxpayers filing for a 6-month extension by April 15, 1993 will not pay the incremental tax due from this proposal for tax year 1992 until October, 1993 (FY1994).
6. Taxpayers subject to quarterly estimated tax payments will not pay the incremental tax due for tax year 1993 until April 15, 1994 (FY1994).
7. Filers filing for a 6-month extension on or before April 15, 1993 comprise 50% of the total increase in tax liability stemming from this proposal. (Based on an analysis of 1990 extension filers that showed that 40% of the increase in liability that would have occurred under this proposal in tax year 1990 would have been paid by extension filers, and the assumption that many additional taxpayers will modify their behavior by applying for an extension who otherwise would not have in the absence of this proposed legislation.)

FISCAL IMPACT:Revenues:

	<u>FY1993</u>		
	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>
Individual Income Tax	\$336,752,000	\$352,712,000	\$15,960,000

Distribution:

General Fund	211,480,000	221,503,000	10,023,000
School Equalization	95,974,000	100,523,000	4,549,000
Debt Service	29,298,000	30,686,000	1,388,000


 STEVE YEAKEL, BUDGET DIRECTOR
 Office of Budget and Program Planning

7/8/92
 DATE

JIM ELLIOTT, PRIMARY SPONSOR

DATE

Fiscal Note for HB0004, as introduced

HB 4

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

The proposed legislation increases tax year liabilities by approximately \$32 million per year. However, in the first year of implementation (tax year 1992) approximately 50%, or about \$16 million, will not be collected until fiscal year 1994 due to filers who request 6-month extensions. However, because filers who request extensions must have paid 100% of their prior year's liability before getting an extension, the impact in fiscal year 1994 will be about \$48 million (\$16 million from tax year 1992, and the full \$32 million from tax year 1993).

TECHNICAL NOTES:

The bill makes no provision for capping the deduction for federal income taxes for part-year and nonresidents.