

HOUSE BILL NO. 689

INTRODUCED BY FISHER, PETERSON  
BY REQUEST OF THE SUBCOMMITTEE OF GENERAL GOVERNMENT  
AND HIGHWAYS

IN THE HOUSE

MARCH 19, 1993                    INTRODUCED AND REFERRED TO COMMITTEE  
ON APPROPRIATIONS.

                                 FIRST READING.

MARCH 30, 1993                    COMMITTEE RECOMMEND BILL  
DO PASS AS AMENDED. REPORT ADOPTED.

MARCH 31, 1993                    PRINTING REPORT.

                                 SECOND READING, DO PASS.

                                 ENGROSSING REPORT.

APRIL 1, 1993                    THIRD READING, PASSED.  
AYES, 89; NOES, 10.

                                 TRANSMITTED TO SENATE.

IN THE SENATE

APRIL 2, 1993                    INTRODUCED AND REFERRED TO COMMITTEE  
ON FINANCE & CLAIMS.

                                 FIRST READING.

APRIL 14, 1993                    COMMITTEE RECOMMEND BILL BE  
CONCURRED IN AS AMENDED. REPORT  
ADOPTED.

APRIL 15, 1993                    SECOND READING, CONCURRED IN.

                                 ON MOTION, RULES SUSPENDED AND BILL  
PLACED ON THIRD READING.

                                 THIRD READING, CONCURRED IN.  
AYES, 35; NOES, 14.

                                 RETURNED TO HOUSE WITH AMENDMENTS.

IN THE HOUSE

APRIL 16, 1993                    SECOND READING, AMENDMENTS

APRIL 19, 1993

CONCURRED IN.

THIRD READING, AMENDMENTS  
CONCURRED IN.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 House BILL NO. 689  
 2 INTRODUCED BY John Peterson  
 3 BY REQUEST OF THE SUBCOMMITTEE OF GENERAL GOVERNMENT  
 4 AND HIGHWAYS

5  
 6 A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING  
 7 STATUTORY APPROPRIATIONS TO THE DEPARTMENT OF REVENUE;  
 8 CREATING SPECIAL REVENUE ACCOUNTS FOR THE ADMINISTRATION OF  
 9 INCOME TAX CHECKOFF PROGRAMS; STATUTORILY APPROPRIATING THE  
 10 EXPENSES OF ADMINISTERING THE CHECKOFF ACCOUNTS TO THE  
 11 DEPARTMENT OF REVENUE; ELIMINATING THE DANGEROUS DRUG TAX;  
 12 AMENDING SECTIONS 13-37-304, 15-30-150, 15-30-152,  
 13 15-30-155, 15-30-158, AND 17-7-502, MCA; REPEALING SECTIONS  
 14 15-25-101, 15-25-102, 15-25-111, 15-25-112, 15-25-113,  
 15 15-25-114, 15-25-115, 15-25-121, 15-25-122, AND 15-25-123,  
 16 MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A  
 17 RETROACTIVE APPLICABILITY DATE."  
 18

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

20 NEW SECTION. **Section 1.** Funding for administration of  
 21 special revenue accounts. (1) The department shall charge  
 22 any special revenue account created after January 1, 1993,  
 23 that is funded by means of an income tax checkoff the actual  
 24 and necessary cost to create the special revenue account and  
 25 to place the checkoff on the income tax return.

1 (2) In addition to the charges in subsection (1), the  
 2 department shall charge each special revenue account funded  
 3 by means of an income tax checkoff the actual expenses  
 4 necessary to administer the account. The department's  
 5 charges may not exceed \$3,000 for a tax year.

6 NEW SECTION. **Section 2.** Special revenue account for  
 7 tax checkoff administration. (1) There are special revenue  
 8 accounts in the state treasury for the administration of  
 9 income tax checkoffs.

10 (2) All charges collected pursuant to [section 1] must  
 11 be deposited in a tax checkoff administration account.

12 (3) The money in a tax checkoff administration account  
 13 must be expended to administer the income tax checkoff for  
 14 which the account was created.

15 (4) Each tax checkoff administration account is  
 16 statutorily appropriated, as provided in 17-7-502, to the  
 17 department for the administration of the income tax checkoff  
 18 for which the account was created.

19 **Section 3.** Section 13-37-304, MCA, is amended to read:

20 "13-37-304. Public campaign fund. (1) There is a public  
 21 campaign fund within the state special revenue fund provided  
 22 for in 17-2-102.

23 (2) All money designated under 13-37-303, minus the  
 24 administrative charge provided for in [section 1], must be  
 25 deposited in the fund. The money in the fund is statutorily

appropriated, as provided in 17-7-502, for the purposes of subsections (3) and (4).

(3) (a) Five months before the general election in the election year, money in the fund must be paid over in equal amounts to all eligible candidates for the designated political office according to the percentages in (3)(b).

(b) The money must be distributed in the following percentages:

(i) campaign for office of governor-lieutenant governor, 50%;

(ii) campaigns for offices of chief justice and justice of the supreme court, 50% equally allocated to each eligible candidate.

(4) Three months before the general election in a general election year, the remainder of any money in the fund must be paid to all eligible candidates in the same proportion as provided in subsection (3)(b).

(5) Money distributed from the fund must be deposited in a campaign account separate from a personal account and from any other campaign account and must be spent only for legitimate campaign expenses of the candidates."

**Section 4.** Section 15-30-150, MCA, is amended to read:

"15-30-150. Voluntary checkoff for nongame wildlife programs. (1) Each individual taxpayer who is required to file an income tax return under Title 15, chapter 30, may

contribute to the funding of nongame wildlife programs in Montana by marking the appropriate box on the state income tax return.

(2) The department ~~of-revenue~~ shall include on each Montana state individual income tax return form a clear and conspicuous provision by which the taxpayer may indicate a contribution to nongame wildlife programs. The provision ~~shall~~ must be in substantially the following form:

Montana nongame wildlife funding. Check the appropriate blank if you wish to contribute, in addition to your existing tax liability, \_\_\_\$5, \_\_\_\$10, or \_\_\_(specify an amount) to fund nongame wildlife programs in Montana. If a joint return, check the appropriate blank if your spouse wishes to contribute, in addition to your existing tax liability, \_\_\_\$5, \_\_\_\$10, or \_\_\_(specify an amount) for the same purpose.

(3) Money received under this section, after the department has deducted the administrative charge provided for in [section 1], must be deposited in the nongame wildlife account established by 87-5-121."

**Section 5.** Section 15-30-152, MCA, is amended to read:

"15-30-152. Voluntary checkoff for agriculture in Montana schools program. (1) Each individual taxpayer who is required to file an income tax return under Title 15, chapter 30, may contribute to the funding of the agriculture

in Montana schools program by marking an appropriate box on the state income tax return.

(2) The department ~~of--revenue~~ shall include on each Montana state individual income tax return form a clear and conspicuous provision by which the taxpayer may indicate a contribution to the agriculture in Montana schools program. The contribution may be made from the amount to be 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 \_\_\_ \$5, \_\_\_ \$10, \_\_\_ \$20, or \_\_\_ (specify an amount) of your tax refund, or add such amount to your tax payment, to fund the agriculture in Montana schools program. If a joint return, check the appropriate blank if your spouse wishes to designate \_\_\_ \$5, \_\_\_ \$10, \_\_\_ \$20, or \_\_\_ (specify an amount) for the same purpose.

(3) Money received under this section must be deposited in the agriculture in Montana schools program account established by 15-30-151 after the department ~~of--revenue~~ has deducted the amount necessary for the department to administer this section as provided in [section 1]."

**Section 6.** Section 15-30-155, MCA, is amended to read:

"15-30-155. Voluntary checkoff for child abuse and neglect prevention program. (1) Each individual taxpayer who

is required to file an income tax return under this chapter and who is entitled to a refund may contribute to the child abuse and neglect prevention program provided for in 41-3-701, by marking the appropriate box on ~~his~~ the state income tax return.

(2) Each Montana state individual income tax return form must contain a provision for indicating a contribution to the child abuse and neglect prevention program in substantially the following form:

Child abuse and neglect prevention program. Check this box if you wish to designate \$5 ..., \$10 ..., or more ... (indicate amount) of your tax refund to help fund the child abuse and neglect prevention program in Montana. On a joint return, check the corresponding box for your spouse if your spouse wishes to contribute \$5 ..., \$10 ..., or more ... (indicate amount) of the refund for the same purpose.

(3) Money received under this section must be deposited in the children's trust fund account, created under 41-3-702, after the department ~~of--revenue~~ has deducted the amount necessary for the department to administer this section as provided in [section 1]."

**Section 7.** Section 15-30-158, MCA, is amended to read:

"15-30-158. Voluntary checkoff for the Montana drug abuse resistance education program. (1) Each individual taxpayer who is required to file an income tax return under

1 this chapter and who is entitled to a refund may contribute  
 2 to the Montana drug abuse resistance education program,  
 3 provided for in 44-2-702, by marking the appropriate box on  
 4 his the state income tax return.

5 (2) Each state individual income tax return must  
 6 contain a provision for indicating a contribution to the  
 7 Montana drug abuse resistance education program in  
 8 substantially the following form:

9 "Montana Drug Abuse Resistance Education (D.A.R.E.)  
 10 Program. Check this box if you wish to designate \$5 ...,  
 11 \$10 ..., or more ... (indicate amount) of your tax refund to  
 12 help fund the Drug Abuse Resistance Education Program in  
 13 Montana. On a joint return, check the corresponding box for  
 14 your spouse if your spouse wishes to contribute \$5 ...,  
 15 \$10 ..., or more ... (indicate amount) of the refund for the  
 16 same purpose."

17 (3) Money received under this section must be deposited  
 18 in the Montana drug abuse resistance education trust fund  
 19 account, created under 44-2-701, after the department has  
 20 deducted the amount necessary for the department to  
 21 administer this section as provided in [section 1].  
 22 (Terminates on occurrence of contingency--sec. 12, Ch. 808,  
 23 L. 1991.)"

24 **Section 8.** Section 17-7-502, MCA, is amended to read:

25 "17-7-502. Statutory appropriations -- definition --

1 **requisites for validity.** (1) A statutory appropriation is an  
 2 appropriation made by permanent law that authorizes spending  
 3 by a state agency without the need for a biennial  
 4 legislative appropriation or budget amendment.

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

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

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

13 (3) The following laws are the only laws containing  
 14 statutory appropriations: 2-9-202; 2-17-105; 2-18-812;  
 15 10-3-203; 10-3-312; 10-3-314; 10-4-301; 13-37-304; 15-1-111;  
 16 15-23-706; ~~15-25-123~~; [section 2]; 15-31-702; 15-36-112;  
 17 15-37-117; 15-65-121; 15-70-101; 16-1-404; 16-1-410;  
 18 16-1-411; 17-3-212; 17-5-404; 17-5-424; 17-5-704; 17-5-804;  
 19 17-6-409; 17-7-304; 19-5-404; 19-6-709; 19-8-504; 19-9-702;  
 20 19-9-1007; 19-10-205; 19-10-305; 19-10-506; 19-11-512;  
 21 19-11-513; 19-11-606; 19-12-301; 19-13-604; 19-15-101;  
 22 20-4-109; 20-6-406; 20-8-111; 20-9-361; 20-26-1503;  
 23 22-3-811; 23-5-136; 23-5-306; 23-5-409; 23-5-610; 23-5-612;  
 24 23-5-631; 23-7-301; 23-7-402; 27-12-206; 37-43-204;  
 25 37-51-501; 39-71-2504; 44-12-206; 44-13-102; 53-6-150;

1 53-24-206; 61-5-121; 67-3-205; 75-1-1101; 75-5-507;  
 2 75-5-1108; 75-11-313; 76-12-123; 77-1-808; 80-2-103;  
 3 80-11-310; 82-11-136; 82-11-161; 85-1-220; 90-3-301;  
 4 90-4-215; 90-6-331; 90-7-220; and 90-9-306.

5 (4) There is a statutory appropriation to pay the  
 6 principal, interest, premiums, and costs of issuing, paying,  
 7 and securing all bonds, notes, or other obligations, as due,  
 8 that have been authorized and issued pursuant to the laws of  
 9 Montana. Agencies that have entered into agreements  
 10 authorized by the laws of Montana to pay the state  
 11 treasurer, for deposit in accordance with 17-2-101 through  
 12 17-2-107, as determined by the state treasurer, an amount  
 13 sufficient to pay the principal and interest as due on the  
 14 bonds or notes have statutory appropriation authority for  
 15 the payments. (In subsection (3): pursuant to sec. 7, Ch.  
 16 567, L. 1991, the inclusion of 19-6-709 terminates upon  
 17 death of last recipient eligible for supplemental benefit;  
 18 and pursuant to sec. 18, Ch. 748, L. 1991, the inclusion of  
 19 22-3-811 terminates June 30, 1993.)"

20 NEW SECTION. Section 9. Repealer. Sections 15-25-101,  
 21 15-25-102, 15-25-111, 15-25-112, 15-25-113, 15-25-114,  
 22 15-25-115, 15-25-121, 15-25-122, and 15-25-123, MCA, are  
 23 repealed.

24 NEW SECTION. Section 10. Codification instruction.  
 25 [Sections 1 and 2] are intended to be codified as an

1 integral part of Title 15, chapter 30, part 1, and the  
 2 provisions of Title 15, chapter 30, part 1, apply to  
 3 [sections 1 and 2].

4 NEW SECTION. Section 11. Effective date. [This act] is  
 5 effective on passage and approval.

6 NEW SECTION. Section 12. Retroactive applicability.  
 7 [Sections 1 through 7] apply retroactively, within the  
 8 meaning of 1-2-109, to tax years beginning after December  
 9 31, 1992.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB0689, as introduced.


DESCRIPTION OF PROPOSED LEGISLATION:

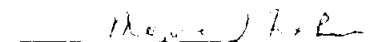
An act generally revising statutory appropriations to the Department of Revenue, creating special revenue accounts for the administration of income tax check-off programs, statutorily appropriating the expenses of administering the check-off accounts to the Department of Revenue, eliminating the dangerous drug tax, and providing an immediate effective date and a retroactive applicability date.

ASSUMPTIONS:

1. The proposed legislation applies to tax years (calendar years) beginning with 1993.
2. Current law projected calendar year (CY) public campaign fund check-off revenues are \$1,305 (CY93) and \$1,174 (CY94), based on the linear trend in this check-off, 1985-1991 (DOR).
3. Current law projected calendar year non-game wildlife check-off revenues are \$28,509 (CY93) and \$29,879 (CY94), based on the linear trend in this check-off, 1987-1991 (DOR).
4. Current law projected calendar year child abuse and neglect check-off revenues are \$26,662 (CY93) and \$27,817 (CY94), based on the linear trend in this check-off, 1987-1991 (DOR).
5. Current law projected calendar year agriculture in schools check-off revenues are \$11,898 (CY93) and \$13,092 (CY94), based on the linear trend in this check-off, 1987-1991 (DOR).
6. Calendar year 1991 was the first year for the drug abuse resistance education (DARE) program check-off. CY91 revenue for this check-off was \$18,517 and is assumed to remain at this level for current law CY93 and CY94 (DOR).
7. Check-off revenues for a given calendar year are collected in the next fiscal year, e.g., calendar year 1993 revenues are collected in FY94 (mostly around April 15, 1994).
8. Administrative expenses for each check-off are estimated to be \$2,850 for both FY94 and FY95, or \$14,250 for five check-offs (DOR).
9. Per this legislation, check-off revenue is reduced by the amount of expense associated with the administration of the check-off.
10. All check-off revenue is deposited in its own account of the special revenue fund.
11. Dangerous drug tax collections were zero in FY92. It is assumed that current law FY94 and FY95 dangerous drug collections also would be zero, thus no impact due to this legislation.

FISCAL IMPACT: (next page)

 3-24-93  
DAVID LEWIS, BUDGET DIRECTOR      DATE  
Office of Budget and Program Planning

 3-24-93  
MARJ FISHER, PRIMARY SPONSOR      DATE

Fiscal Note for HB0689, as introduced

HB 689



FISCAL IMPACT:

Expenditures:

Data Processing (DOR)

	FY '94			FY '95		
	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>
FTE	49.60	49.60	0	49.60	49.60	0
Personal Services	\$ 1,515,949	\$1,515,949	\$0	\$ 1,520,006	\$1,520,006	\$0
Operating Expenses	146,395	146,395	0	143,406	143,406	0
Equipment	<u>13,578</u>	<u>13,578</u>	<u>0</u>	<u>12,691</u>	<u>12,691</u>	<u>0</u>
Total	\$ 1,675,922	\$1,675,922	\$0	\$ 1,676,103	\$1,676,103	\$0
General Fund	\$ 1,046,610	\$1,032,360	\$(14,250)	\$ 1,046,902	\$1,032,652	\$(14,250)
State Special Rev Fund Check-offs	0	14,250	14,250	0	14,250	14,250
Other State Special Rev Fund	85,313	85,313	0	86,505	86,505	0
Liquor Proprietary Fund	<u>543,999</u>	<u>543,999</u>	<u>0</u>	<u>542,696</u>	<u>542,696</u>	<u>0</u>
Total	\$ 1,675,922	\$1,675,922	\$0	\$ 1,676,103	\$1,676,103	\$0

Revenues:

	FY '94			FY '95		
	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>
Public Campaign Fund Check-Off	\$ 1,305	\$ (1,545)	\$(2,850)	\$ 1,174	\$ (1,676)	\$(2,850)
Non-Game Wildlife Check-Off	28,509	25,659	(2,850)	29,879	27,029	(2,850)
Child Abuse & Neglect Check-Off	26,662	23,812	(2,850)	27,817	24,967	(2,850)
Agriculture in Schools Check-Off	11,898	9,048	(2,850)	13,092	10,242	(2,850)
Drug Abuse Resistance Ed. Check-Off	<u>18,517</u>	<u>15,667</u>	<u>(2,850)</u>	<u>18,517</u>	<u>15,667</u>	<u>(2,850)</u>
Total	\$86,891	\$72,641	\$(14,250)	\$90,479	\$76,229	\$(14,250)

APPROVED BY COMMITTEE  
ON APPROPRIATIONS

HOUSE BILL NO. 689

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BY REQUEST OF THE SUBCOMMITTEE OF GENERAL GOVERNMENT  
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A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING  
STATUTORY APPROPRIATIONS TO THE DEPARTMENT OF REVENUE;  
CREATING SPECIAL REVENUE ACCOUNTS FOR THE ADMINISTRATION OF  
INCOME TAX CHECKOFF PROGRAMS; STATUTORILY APPROPRIATING THE  
EXPENSES OF ADMINISTERING THE CHECKOFF ACCOUNTS TO THE  
DEPARTMENT OF REVENUE; ELIMINATING THE DANGEROUS--DRUG--TAX  
PUBLIC CAMPAIGN FUND; AMENDING SECTIONS ~~13-37-304~~  
~~15-30-150, 15-30-152, 15-30-155, 15-30-158, AND 17-7-502,~~  
~~MCA; REPEALING SECTIONS 15-25-101, 15-25-102, 15-25-111,~~  
~~15-25-112, 15-25-113, 15-25-114, 15-25-115, 15-25-121,~~  
~~15-25-122, AND 15-25-123, 13-37-301, 13-37-302, 13-37-303,~~  
~~13-37-304, 13-37-305, 13-37-306, 13-37-307, AND 13-37-308,~~  
MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A  
RETROACTIVE APPLICABILITY DATE."

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

NEW SECTION. Section 1. Funding for administration of  
special revenue accounts. (1) The department shall charge  
any special revenue account created after January 1, 1993,  
that is funded by means of an income tax checkoff the actual

and necessary cost to create the special revenue account and  
to place the checkoff on the income tax return.

(2) In addition to the charges in subsection (1), the  
department shall charge each special revenue account funded  
by means of an income tax checkoff the actual expenses  
necessary to administer the account. The department's  
charges may not exceed \$3,000 for a tax year.

NEW SECTION. Section 2. Special revenue account for  
tax checkoff administration. (1) There are special revenue  
accounts in the state treasury for the administration of  
income tax checkoffs.

(2) All charges collected pursuant to [section 1] must  
be deposited in a tax checkoff administration account.

(3) The money in a tax checkoff administration account  
must be expended to administer the income tax checkoff for  
which the account was created.

(4) Each tax checkoff administration account is  
statutorily appropriated, as provided in 17-7-502, to the  
department for the administration of the income tax checkoff  
for which the account was created.

~~Section 3. Section 13-37-304, MCA, is amended to read:--~~  
~~"13-37-304. Public campaign fund. (1) There is a public~~  
~~campaign fund within the state special revenue fund provided~~  
~~for in 17-2-102.~~  
~~(2) All money designated under 13-37-303, minus the~~

1 ~~administrative--charge--provided-for-in-[section-1], must be~~  
 2 ~~deposited-in-the-fund. The money in the fund is--statutorily~~  
 3 ~~appropriated,--as--provided-in-17-7-502, for the purposes of~~  
 4 ~~subsections-(3)-and-(4):~~

5 ~~(3)--(a)--Five months before the general election in--the~~  
 6 ~~election--year, money in the fund must be paid over in equal~~  
 7 ~~amounts--to--all--eligible--candidates--for--the--designated~~  
 8 ~~political office according to the percentages in-(3)(b):~~

9 ~~(b)--The money must--be--distributed--in--the--following~~  
 10 ~~percentages:~~

11 ~~(i)--campaign---for---office---of---governor- lieutenant~~  
 12 ~~governor--50%;~~

13 ~~(ii)--campaigns-for-offices-of-chief-justice-and--justice~~  
 14 ~~of-the-supreme-court, 50% equally allocated to each eligible~~  
 15 ~~candidate;~~

16 ~~(4)--Three--months--before--the--general--election--in-a~~  
 17 ~~general election year, the remainder of--any--money--in--the~~  
 18 ~~fund--must--be--paid--to--all--eligible--candidates--in--the--same~~  
 19 ~~proportion as provided in subsection-(3)(b):~~

20 ~~(5)--Money distributed from the fund must--be--deposited~~  
 21 ~~in--a--campaign-account-separate-from-a-personal-account-and~~  
 22 ~~from any other campaign account and must be spent--only--for~~  
 23 ~~legitimate campaign expenses of the candidates."~~

24 **Section 3.** Section 15-30-150, MCA, is amended to read:

25 "15-30-150. Voluntary checkoff for nongame wildlife

1 programs. (1) Each individual taxpayer who is required to  
 2 file an income tax return under Title 15, chapter 30, may  
 3 contribute to the funding of nongame wildlife programs in  
 4 Montana by marking the appropriate box on the state income  
 5 tax return.

6 (2) The department of--revenue shall include on each  
 7 Montana state individual income tax return form a clear and  
 8 conspicuous provision by which the taxpayer may indicate a  
 9 contribution to nongame wildlife programs. The provision  
 10 ~~shall~~ must be in substantially the following form:

11 Montana nongame wildlife funding. Check the appropriate  
 12 blank if you wish to contribute, in addition to your  
 13 existing tax liability, \_\_\_\$5, \_\_\_\$10, or \_\_\_(specify an  
 14 amount) to fund nongame wildlife programs in Montana. If a  
 15 joint return, check the appropriate blank if your spouse  
 16 wishes to contribute, in addition to your existing tax  
 17 liability, \_\_\_\$5, \_\_\_\$10, or \_\_\_(specify an amount) for the  
 18 same purpose.

19 (3) Money received under this section, after the  
 20 department has deducted the administrative charge provided  
 21 for in [section 1], must be deposited in the nongame  
 22 wildlife account established by 87-5-121."

23 **Section 4.** Section 15-30-152, MCA, is amended to read:

24 "15-30-152. Voluntary checkoff for agriculture in  
 25 Montana schools program. (1) Each individual taxpayer who is

required to file an income tax return under Title 15, chapter 30, may contribute to the funding of the agriculture in Montana schools program by marking an appropriate box on the state income tax return.

(2) The department of-revenue shall include on each Montana state individual income tax return form a clear and conspicuous provision by which the taxpayer may indicate a contribution to the agriculture in Montana schools program. The contribution may be made from the amount to be 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 \_\_\_ \$5, \_\_\_ \$10, \_\_\_ \$20, or \_\_\_ (specify an amount) of your tax refund, or add such amount to your tax payment, to fund the agriculture in Montana schools program. If a joint return, check the appropriate blank if your spouse wishes to designate \_\_\_ \$5, \_\_\_ \$10, \_\_\_ \$20, or \_\_\_ (specify an amount) for the same purpose.

(3) Money received under this section must be deposited in the agriculture in Montana schools program account established by 15-30-151 after the department of-revenue has deducted the amount necessary for the department to administer this section as provided in [section 1]."

**Section 5.** Section 15-30-155, MCA, is amended to read:

**"15-30-155. Voluntary checkoff for child abuse and neglect prevention program.** (1) Each individual taxpayer who is required to file an income tax return under this chapter and who is entitled to a refund may contribute to the child abuse and neglect prevention program provided for in 41-3-701, by marking the appropriate box on his the state income tax return.

(2) Each Montana state individual income tax return form must contain a provision for indicating a contribution to the child abuse and neglect prevention program in substantially the following form:

Child abuse and neglect prevention program. Check this box if you wish to designate \$5 ..., \$10 ..., or more ... (indicate amount) of your tax refund to help fund the child abuse and neglect prevention program in Montana. On a joint return, check the corresponding box for your spouse if your spouse wishes to contribute \$5 ..., \$10 ..., or more ... (indicate amount) of the refund for the same purpose.

(3) Money received under this section must be deposited in the children's trust fund account, created under 41-3-702, after the department of-revenue has deducted the amount necessary for the department to administer this section as provided in [section 1]."

**Section 6.** Section 15-30-158, MCA, is amended to read:

**"15-30-158. Voluntary checkoff for the Montana drug**

1 abuse resistance education program. (1) Each individual  
2 taxpayer who is required to file an income tax return under  
3 this chapter and who is entitled to a refund may contribute  
4 to the Montana drug abuse resistance education program,  
5 provided for in 44-2-702, by marking the appropriate box on  
6 his the state income tax return.

7 (2) Each state individual income tax return must  
8 contain a provision for indicating a contribution to the  
9 Montana drug abuse resistance education program in  
10 substantially the following form:

11 "Montana Drug Abuse Resistance Education (D.A.R.E.)  
12 Program. Check this box if you wish to designate \$5 ....,  
13 \$10 ...., or more ... (indicate amount) of your tax refund to  
14 help fund the Drug Abuse Resistance Education Program in  
15 Montana. On a joint return, check the corresponding box for  
16 your spouse if your spouse wishes to contribute \$5 ....,  
17 \$10 ...., or more ... (indicate amount) of the refund for the  
18 same purpose."

19 (3) Money received under this section must be deposited  
20 in the Montana drug abuse resistance education trust fund  
21 account, created under 44-2-701, after the department has  
22 deducted the amount necessary for the department to  
23 administer this section as provided in [section 1].  
24 (Terminates on occurrence of contingency--sec. 12, Ch. 808,  
25 L. 1991.)"

1 **Section 7.** Section 17-7-502, MCA, is amended to read:

2 "17-7-502. Statutory appropriations -- definition --  
3 requisites for validity. (1) A statutory appropriation is an  
4 appropriation made by permanent law that authorizes spending  
5 by a state agency without the need for a biennial  
6 legislative appropriation or budget amendment.

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

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

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

15 (3) The following laws are the only laws containing  
16 statutory appropriations: 2-9-202; 2-17-105; 2-18-812;  
17 10-3-203; 10-3-312; 10-3-314; 10-4-301; ~~13-37-304~~; 15-1-111;  
18 15-23-706; ~~15-25-123~~; 15-25-123; [section 2]; 15-31-702;  
19 15-36-112; 15-37-117; 15-65-121; 15-70-101; 16-1-404;  
20 16-1-410; 16-1-411; 17-3-212; 17-5-404; 17-5-424; 17-5-704;  
21 17-5-804; 17-6-409; 17-7-304; 19-5-404; 19-6-709; 19-8-504;  
22 19-9-702; 19-9-1007; 19-10-205; 19-10-305; 19-10-506;  
23 19-11-512; 19-11-513; 19-11-606; 19-12-301; 19-13-604;  
24 19-15-101; 20-4-109; 20-6-406; 20-8-111; 20-9-361;  
25 20-26-1503; 22-3-811; 23-5-136; 23-5-306; 23-5-409;

1 23-5-610; 23-5-612; 23-5-631; 23-7-301; 23-7-402; 27-12-206;  
 2 37-43-204; 37-51-501; 39-71-2504; 44-12-206; 44-13-102;  
 3 53-6-150; 53-24-206; 61-5-121; 67-3-205; 75-1-1101;  
 4 75-5-507; 75-5-1108; 75-11-313; 76-12-123; 77-1-808;  
 5 80-2-103; 80-11-310; 82-11-136; 82-11-161; 85-1-220;  
 6 90-3-301; 90-4-215; 90-6-331; 90-7-220; and 90-9-306.

7 (4) There is a statutory appropriation to pay the  
 8 principal, interest, premiums, and costs of issuing, paying,  
 9 and securing all bonds, notes, or other obligations, as due,  
 10 that have been authorized and issued pursuant to the laws of  
 11 Montana. Agencies that have entered into agreements  
 12 authorized by the laws of Montana to pay the state  
 13 treasurer, for deposit in accordance with 17-2-101 through  
 14 17-2-107, as determined by the state treasurer, an amount  
 15 sufficient to pay the principal and interest as due on the  
 16 bonds or notes have statutory appropriation authority for  
 17 the payments. (In subsection (3): pursuant to sec. 7, Ch.  
 18 567, L. 1991, the inclusion of 19-6-709 terminates upon  
 19 death of last recipient eligible for supplemental benefit;  
 20 and pursuant to sec. 18, Ch. 748, L. 1991, the inclusion of  
 21 22-3-811 terminates June 30, 1993.)"

22 NEW SECTION. Section 8. Repealer. Sections 15-25-101,  
 23 15-25-102, 15-25-111, 15-25-112, 15-25-113, 15-25-114,  
 24 15-25-115, 15-25-121, 15-25-122, and 15-25-123, 13-37-301,  
 25 13-37-302, 13-37-303, 13-37-304, 13-37-305, 13-37-306,

1 13-37-307, AND 13-37-308, MCA, are repealed.

2 NEW SECTION. Section 9. Codification instruction.  
 3 [Sections 1 and 2] are intended to be codified as an  
 4 integral part of Title 15, chapter 30, part 1, and the  
 5 provisions of Title 15, chapter 30, part 1, apply to  
 6 [sections 1 and 2].

7 NEW SECTION. Section 10. Effective date. [This act] is  
 8 effective on passage and approval.

9 NEW SECTION. Section 11. Retroactive applicability.  
 10 [Sections 1 through 7 6] apply retroactively, within the  
 11 meaning of 1-2-109, to tax years beginning after December  
 12 31, 1992.

-End-

## HOUSE BILL NO. 689

INTRODUCED BY FISHER, PETERSON

BY REQUEST OF THE SUBCOMMITTEE OF GENERAL GOVERNMENT  
AND HIGHWAYS

A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING  
STATUTORY APPROPRIATIONS TO THE DEPARTMENT OF REVENUE;  
CREATING SPECIAL REVENUE ACCOUNTS FOR THE ADMINISTRATION OF  
INCOME TAX CHECKOFF PROGRAMS; STATUTORILY APPROPRIATING THE  
EXPENSES OF ADMINISTERING THE CHECKOFF ACCOUNTS TO THE  
DEPARTMENT OF REVENUE; ELIMINATING THE DANGEROUS--DRUG--TAX  
PUBLIC CAMPAIGN FUND; AMENDING SECTIONS 13-37-304,  
15-30-150, 15-30-152, 15-30-155, 15-30-158, AND 17-7-502,  
MCA; REPEALING SECTIONS 15-25-101, 15-25-102, 15-25-111,  
15-25-112, 15-25-113, 15-25-114, 15-25-115, 15-25-121,  
15-25-122, AND 15-25-123, 13-37-301, 13-37-302, 13-37-303,  
13-37-304, 13-37-305, 13-37-306, 13-37-307, AND 13-37-308,  
MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A  
RETROACTIVE APPLICABILITY DATE."

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

NEW SECTION. Section 1. Funding for administration of  
special revenue accounts. (1) The department shall charge  
any special revenue account created after January 1, 1993,  
that is funded by means of an income tax checkoff the actual

and necessary cost to create the special revenue account and  
to place the checkoff on the income tax return.

(2) In addition to the charges in subsection (1), the  
department shall charge each special revenue account funded  
by means of an income tax checkoff the actual expenses  
necessary to administer the account. The department's  
charges may not exceed \$3,000 for a tax year.

NEW SECTION. Section 2. Special revenue account for  
tax checkoff administration. (1) There are special revenue  
accounts in the state treasury for the administration of  
income tax checkoffs.

(2) All charges collected pursuant to [section 1] must  
be deposited in a tax checkoff administration account.

(3) The money in a tax checkoff administration account  
must be expended to administer the income tax checkoff for  
which the account was created.

(4) Each tax checkoff administration account is  
statutorily appropriated, as provided in 17-7-502, to the  
department for the administration of the income tax checkoff  
for which the account was created.

~~Section 3. Section 13-37-304, MCA, is amended to read:--~~

~~"13-37-304. Public campaign fund. (1) There is a public  
campaign fund within the state special revenue fund provided  
for in 17-2-102.~~

~~(2) All money designated under 13-37-303, minus the~~

~~administrative--charge--provided-for-in-[section-1]--must-be deposited-in-the-fund--The-money-in-the-fund-is--statutorily appropriated,--as--provided-in-17-7-502,--for-the-purposes-of subsections-(3)-and-(4):~~

~~(3)--(a)-Five-months-before-the-general-election-in--the election--year,--money-in-the-fund-must-be-paid-over-in-equal amounts--to--all--eligible--candidates--for--the--designated political-office-according-to-the-percentages-in-(3)(b):~~

~~(b)--The-money-must--be--distributed--in--the--following percentages:~~

~~(i)--campaign----for---office---of---governor-lieutenant governor,--50%;~~

~~(ii)--campaigns-for-offices-of-chief-justice-and--justice of-the-supreme-court,--50%-equally-allocated-to-each-eligible candidate;~~

~~(4)--Three--months--before--the--general--election--in--a general-election-year,--the-remainder-of--any--money--in--the fund--must--be--paid--to--all--eligible-candidates-in-the-same proportion-as-provided-in-subsection-(3)(b):~~

~~(5)--Money-distributed-from-the-fund-must-be-deposited in--a--campaign-account-separate-from-a-personal-account-and from-any-other-campaign-account-and-must-be-spent--only--for legitimate-campaign-expenses-of-the-candidates:"~~

**Section 3.** Section 15-30-150, MCA, is amended to read:

"15-30-150. Voluntary checkoff for nongame wildlife

programs. (1) Each individual taxpayer who is required to file an income tax return under Title 15, chapter 30, may contribute to the funding of nongame wildlife programs in Montana by marking the appropriate box on the state income tax return.

(2) The department of--revenue shall include on each Montana state individual income tax return form a clear and conspicuous provision by which the taxpayer may indicate a contribution to nongame wildlife programs. The provision ~~shall~~ must be in substantially the following form:

Montana nongame wildlife funding. Check the appropriate blank if you wish to contribute, in addition to your existing tax liability, \_\_\_\$5, \_\_\_\$10, or \_\_\_(specify an amount) to fund nongame wildlife programs in Montana. If a joint return, check the appropriate blank if your spouse wishes to contribute, in addition to your existing tax liability, \_\_\_\$5, \_\_\_\$10, or \_\_\_(specify an amount) for the same purpose.

(3) Money received under this section, after the department has deducted the administrative charge provided for in [section 1], must be deposited in the nongame wildlife account established by 87-5-121."

**Section 4.** Section 15-30-152, MCA, is amended to read:

"15-30-152. Voluntary checkoff for agriculture in Montana schools program. (1) Each individual taxpayer who is



required to file an income tax return under Title 15, chapter 30, may contribute to the funding of the agriculture in Montana schools program by marking an appropriate box on the state income tax return.

(2) The department of-revenue shall include on each Montana state individual income tax return form a clear and conspicuous provision by which the taxpayer may indicate a contribution to the agriculture in Montana schools program. The contribution may be made from the amount to be 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 \_\_\_ \$5, \_\_\_ \$10, \_\_\_ \$20, or \_\_\_ (specify an amount) of your tax refund, or add such amount to your tax payment, to fund the agriculture in Montana schools program. If a joint return, check the appropriate blank if your spouse wishes to designate \_\_\_ \$5, \_\_\_ \$10, \_\_\_ \$20, or \_\_\_ (specify an amount) for the same purpose.

(3) Money received under this section must be deposited in the agriculture in Montana schools program account established by 15-30-151 after the department of-revenue has deducted the amount necessary for the department to administer this section as provided in [section 1]."

**Section 5.** Section 15-30-155, MCA, is amended to read:

"15-30-155. Voluntary checkoff for child abuse and neglect prevention program. (1) Each individual taxpayer who is required to file an income tax return under this chapter and who is entitled to a refund may contribute to the child abuse and neglect prevention program provided for in 41-3-701, by marking the appropriate box on his the state income tax return.

(2) Each Montana state individual income tax return form must contain a provision for indicating a contribution to the child abuse and neglect prevention program in substantially the following form:

Child abuse and neglect prevention program. Check this box if you wish to designate \$5 ..., \$10 ..., or more ... (indicate amount) of your tax refund to help fund the child abuse and neglect prevention program in Montana. On a joint return, check the corresponding box for your spouse if your spouse wishes to contribute \$5 ..., \$10 ..., or more ... (indicate amount) of the refund for the same purpose.

(3) Money received under this section must be deposited in the children's trust fund account, created under 41-3-702, after the department of-revenue has deducted the amount necessary for the department to administer this section as provided in [section 1]."

**Section 6.** Section 15-30-158, MCA, is amended to read:

"15-30-158. Voluntary checkoff for the Montana drug

abuse resistance education program. (1) Each individual taxpayer who is required to file an income tax return under this chapter and who is entitled to a refund may contribute to the Montana drug abuse resistance education program, provided for in 44-2-702, by marking the appropriate box on his the state income tax return.

(2) Each state individual income tax return must contain a provision for indicating a contribution to the Montana drug abuse resistance education program in substantially the following form:

"Montana Drug Abuse Resistance Education (D.A.R.E.) Program. Check this box if you wish to designate \$5 ..., \$10 ..., or more ... (indicate amount) of your tax refund to help fund the Drug Abuse Resistance Education Program in Montana. On a joint return, check the corresponding box for your spouse if your spouse wishes to contribute \$5 ..., \$10 ..., or more ... (indicate amount) of the refund for the same purpose."

(3) Money received under this section must be deposited in the Montana drug abuse resistance education trust fund account, created under 44-2-701, after the department has deducted the amount necessary for the department to administer this section as provided in [section 1]. (Terminates on occurrence of contingency--sec. 12, Ch. 808, L. 1991.)"

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

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

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

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

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

(3) The following laws are the only laws containing statutory appropriations: 2-9-202; 2-17-105; 2-18-812; 10-3-203; 10-3-312; 10-3-314; 10-4-301; ~~13-37-384~~; 15-1-111; 15-23-706; ~~15-25-123~~; 15-25-123; [section 2]; 15-31-702; 15-36-112; 15-37-117; 15-65-121; 15-70-101; 16-1-404; 16-1-410; 16-1-411; 17-3-212; 17-5-404; 17-5-424; 17-5-704; 17-5-804; 17-6-409; 17-7-304; 19-5-404; 19-6-709; 19-8-504; 19-9-702; 19-9-1007; 19-10-205; 19-10-305; 19-10-506; 19-11-512; 19-11-513; 19-11-606; 19-12-301; 19-13-604; 19-15-101; 20-4-109; 20-6-406; 20-8-111; 20-9-361; 20-26-1503; 22-3-811; 23-5-136; 23-5-306; 23-5-409;

1 23-5-610; 23-5-612; 23-5-631; 23-7-301; 23-7-402; 27-12-206;  
 2 37-43-204; 37-51-501; 39-71-2504; 44-12-206; 44-13-102;  
 3 53-6-150; 53-24-206; 61-5-121; 67-3-205; 75-1-1101;  
 4 75-5-507; 75-5-1108; 75-11-313; 76-12-123; 77-1-808;  
 5 80-2-103; 80-11-310; 82-11-136; 82-11-161; 85-1-220;  
 6 90-3-301; 90-4-215; 90-6-331; 90-7-220; and 90-9-306.

7 (4) There is a statutory appropriation to pay the  
 8 principal, interest, premiums, and costs of issuing, paying,  
 9 and securing all bonds, notes, or other obligations, as due,  
 10 that have been authorized and issued pursuant to the laws of  
 11 Montana. Agencies that have entered into agreements  
 12 authorized by the laws of Montana to pay the state  
 13 treasurer, for deposit in accordance with 17-2-101 through  
 14 17-2-107, as determined by the state treasurer, an amount  
 15 sufficient to pay the principal and interest as due on the  
 16 bonds or notes have statutory appropriation authority for  
 17 the payments. (In subsection (3): pursuant to sec. 7, Ch.  
 18 567, L. 1991, the inclusion of 19-6-709 terminates upon  
 19 death of last recipient eligible for supplemental benefit;  
 20 and pursuant to sec. 18, Ch. 748, L. 1991, the inclusion of  
 21 22-3-811 terminates June 30, 1993.)"

22 NEW SECTION. Section 8. Repealer. Sections 15-25-101,  
 23 15-25-102, 15-25-111, 15-25-112, 15-25-113, 15-25-114,  
 24 15-25-115, 15-25-121, 15-25-122, and 15-25-123, 13-37-301,  
 25 13-37-302, 13-37-303, 13-37-304, 13-37-305, 13-37-306,

1 13-37-307, AND 13-37-308, MCA, are repealed.

2 NEW SECTION. Section 9. Codification instruction.  
 3 [Sections 1 and 2] are intended to be codified as an  
 4 integral part of Title 15, chapter 30, part 1, and the  
 5 provisions of Title 15, chapter 30, part 1, apply to  
 6 [sections 1 and 2].

7 NEW SECTION. Section 10. Effective date. [This act] is  
 8 effective on passage and approval.

9 NEW SECTION. Section 11. Retroactive applicability.  
 10 [Sections 1 through 7] apply retroactively, within the  
 11 meaning of 1-2-109, to tax years beginning after December  
 12 31, 1992.

-End-

SENATE STANDING COMMITTEE REPORT

Page 1 of 1  
April 14, 1993

MR. PRESIDENT:

We, your committee on Finance and Claims having had under consideration House Bill No. 689 (third reading copy -- blue), respectfully report that House Bill No. 689 be amended as follows and as so amended be concurred in.

Signed: \_\_\_\_\_

*Judy H. Jacobson*  
Senator Judy H. Jacobson, Chair

That such amendments read:

1. Title, lines 6 and 7.

Following: "ACT" on line 6

Strike: remainder of line 6 through line 7

2. Title, lines 9 through 11.

Following: "PROGRAMS;" on line 9

Strike: remainder of line 9 through ";" on line 11

3. Title, line 18.

Following: "DATE"

Strike: "AND"

Insert: ", "

4. Page 1, line 19.

Following: "DATE"

Insert: ", AND A CONTINGENT TERMINATION PROVISION RELATING TO  
CERTAIN VOLUNTARY INCOME TAX CHECKOFFS"

5. Page 2, line 14.

Following: "account"

Insert: ", subject to appropriation,"

6. Page 2, lines 17 through 20.

Strike: lines 17 through 20 in their entirety

7. Page 8, line 18.

Following: "15-25-123;"

Strike: "[section 2];"

8. Page 10, following line 12.

Insert: "NEW SECTION. Section 12. Contingent termination. A voluntary income tax checkoff created in 15-30-150, 15-30-152, or 15-30-155 terminates on January 1 of the first tax year following the 2 immediately preceding tax years in which the voluntary checkoff raises less than \$20,000 in each of those 2 tax years."

-END-

*AD*  
RC

Amd. Coord.  
Sec. of Senate

*Waterman*  
Senator Carrying Bill

*HB 689*

SENATE

821119SC.San

## HOUSE BILL NO. 689

INTRODUCED BY FISHER, PETERSON

BY REQUEST OF THE SUBCOMMITTEE OF GENERAL GOVERNMENT

AND HIGHWAYS

A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY--REVISING  
~~STATUTORY--APPROPRIATIONS--TO--THE--DEPARTMENT--OF--REVENUE,~~  
 CREATING SPECIAL REVENUE ACCOUNTS FOR THE ADMINISTRATION OF  
 INCOME TAX CHECKOFF PROGRAMS; ~~STATUTORILY--APPROPRIATING--THE~~  
~~EXPENSES--OF--ADMINISTERING--THE--CHECKOFF--ACCOUNTS--TO--THE~~  
~~DEPARTMENT--OF--REVENUE;~~ ELIMINATING THE DANGEROUS--DRUG--TAX  
 PUBLIC CAMPAIGN FUND; AMENDING SECTIONS ~~13-37-304,~~  
~~15-30-150, 15-30-152, 15-30-155, 15-30-158, AND 17-7-502,~~  
~~MCA; REPEALING SECTIONS 15-25-101,--15-25-102,--15-25-111,~~  
~~15-25-112,--15-25-113,--15-25-114,--15-25-115,--15-25-121,~~  
~~15-25-122,--AND--15-25-123,~~ 13-37-301, 13-37-302, 13-37-303,  
13-37-304, 13-37-305, 13-37-306, 13-37-307, AND 13-37-308,  
 MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND, A  
 RETROACTIVE APPLICABILITY DATE, AND A CONTINGENT TERMINATION  
PROVISION RELATING TO CERTAIN VOLUNTARY INCOME TAX  
CHECKOFFS."

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

NEW SECTION. Section 1. Funding for administration of  
 special revenue accounts. (1) The department shall charge

any special revenue account created after January 1, 1993,  
 that is funded by means of an income tax checkoff the actual  
 and necessary cost to create the special revenue account and  
 to place the checkoff on the income tax return.

(2) In addition to the charges in subsection (1), the  
 department shall charge each special revenue account funded  
 by means of an income tax checkoff the actual expenses  
 necessary to administer the account. The department's  
 charges may not exceed \$3,000 for a tax year.

NEW SECTION. Section 2. Special revenue account for  
 tax checkoff administration. (1) There are special revenue  
 accounts in the state treasury for the administration of  
 income tax checkoffs.

(2) All charges collected pursuant to [section 1] must  
 be deposited in a tax checkoff administration account.

(3) The money in a tax checkoff administration account,  
SUBJECT TO APPROPRIATION, must be expended to administer the  
 income tax checkoff for which the account was created.

~~{4}--Each--tax--checkoff--administration--account--is~~  
~~statutorily--appropriated,--as--provided--in--17-7-502,--to--the~~  
~~department--for--the--administration--of--the--income--tax--checkoff~~  
~~for--which--the--account--was--created.~~

Section 3. ~~Section 13-37-304, MCA, is amended to read:--~~  
~~"13-37-304.--Public-campaign-fund;--{1}--There--is--a--public~~  
~~campaign-fund--within--the--state--special-revenue-fund--provided~~



for in 17-2-102.

(2) All money designated under 13-37-303, minus the administrative charge provided for in (section 1), must be deposited in the fund. The money in the fund is statutorily appropriated, as provided in 17-7-502, for the purposes of subsections (3) and (4).

(3) (a) Five months before the general election in the election year, money in the fund must be paid over in equal amounts to all eligible candidates for the designated political office according to the percentages in (3)(b).

(b) The money must be distributed in the following percentages:

(i) campaign for office of governor lieutenant governor, 50%;

(ii) campaigns for offices of chief justice and justice of the supreme court, 50% equally allocated to each eligible candidate;

(4) Three months before the general election in a general election year, the remainder of any money in the fund must be paid to all eligible candidates in the same proportion as provided in subsection (3)(b).

(5) Money distributed from the fund must be deposited in a campaign account separate from a personal account and from any other campaign account and must be spent only for legitimate campaign expenses of the candidates."

**Section 3.** Section 15-30-150, MCA, is amended to read:

"15-30-150. Voluntary checkoff for nongame wildlife programs. (1) Each individual taxpayer who is required to file an income tax return under Title 15, chapter 30, may contribute to the funding of nongame wildlife programs in Montana by marking the appropriate box on the state income tax return.

(2) The department of revenue shall include on each Montana state individual income tax return form a clear and conspicuous provision by which the taxpayer may indicate a contribution to nongame wildlife programs. The provision shall must be in substantially the following form:

Montana nongame wildlife funding. Check the appropriate blank if you wish to contribute, in addition to your existing tax liability, \_\_\_\$5, \_\_\_\$10, or \_\_\_ (specify an amount) to fund nongame wildlife programs in Montana. If a joint return, check the appropriate blank if your spouse wishes to contribute, in addition to your existing tax liability, \_\_\_\$5, \_\_\_\$10, or \_\_\_ (specify an amount) for the same purpose.

(3) Money received under this section, after the department has deducted the administrative charge provided for in (section 1), must be deposited in the nongame wildlife account established by 87-5-121."

**Section 4.** Section 15-30-152, MCA, is amended to read:

1       "15-30-152. Voluntary checkoff for agriculture in  
2 Montana schools program. (1) Each individual taxpayer who is  
3 required to file an income tax return under Title 15,  
4 chapter 30, may contribute to the funding of the agriculture  
5 in Montana schools program by marking an appropriate box on  
6 the state income tax return.

7       (2) The department of-revenue shall include on each  
8 Montana state individual income tax return form a clear and  
9 conspicuous provision by which the taxpayer may indicate a  
10 contribution to the agriculture in Montana schools program.  
11 The contribution may be made from the amount to be refunded  
12 to the taxpayer or, if no refund is due, must be in addition  
13 to the amount of tax required to be paid. The provision must  
14 be in substantially the following form:

15       Check the appropriate blank if you wish to contribute  
16 \_\_\_\_ \$5, \_\_\_\_ \$10, \_\_\_\_ \$20, or \_\_\_\_ (specify an amount) of your  
17 tax refund, or add such amount to your tax payment, to fund  
18 the agriculture in Montana schools program. If a joint  
19 return, check the appropriate blank if your spouse wishes to  
20 designate \_\_\_\_ \$5, \_\_\_\_ \$10, \_\_\_\_ \$20, or \_\_\_\_ (specify an  
21 amount) for the same purpose.

22       (3) Money received under this section must be deposited  
23 in the agriculture in Montana schools program account  
24 established by 15-30-151 after the department of-revenue has  
25 deducted the amount necessary for the department to

1 administer this section as provided in [section 1]."

2       **Section 5.** Section 15-30-155, MCA, is amended to read:

3       "15-30-155. Voluntary checkoff for child abuse and  
4 neglect prevention program. (1) Each individual taxpayer who  
5 is required to file an income tax return under this chapter  
6 and who is entitled to a refund may contribute to the child  
7 abuse and neglect prevention program provided for in  
8 41-3-701, by marking the appropriate box on his the state  
9 income tax return.

10       (2) Each Montana state individual income tax return  
11 form must contain a provision for indicating a contribution  
12 to the child abuse and neglect prevention program in  
13 substantially the following form:

14       Child abuse and neglect prevention program. Check this  
15 box if you wish to designate \$5 ..., \$10 ..., or more ...  
16 (indicate amount) of your tax refund to help fund the child  
17 abuse and neglect prevention program in Montana. On a joint  
18 return, check the corresponding box for your spouse if your  
19 spouse wishes to contribute \$5 ..., \$10 ..., or more ...  
20 (indicate amount) of the refund for the same purpose.

21       (3) Money received under this section must be deposited  
22 in the children's trust fund account, created under  
23 41-3-702, after the department of-revenue has deducted the  
24 amount necessary for the department to administer this  
25 section as provided in [section 1]."

**Section 6.** Section 15-30-158, MCA, is amended to read:

**\*15-30-158. Voluntary checkoff for the Montana drug abuse resistance education program.** (1) Each individual taxpayer who is required to file an income tax return under this chapter and who is entitled to a refund may contribute to the Montana drug abuse resistance education program, provided for in 44-2-702, by marking the appropriate box on his the state income tax return.

(2) Each state individual income tax return must contain a provision for indicating a contribution to the Montana drug abuse resistance education program in substantially the following form:

"Montana Drug Abuse Resistance Education (D.A.R.E.) Program. Check this box if you wish to designate \$5 ..., \$10 ..., or more ... (indicate amount) of your tax refund to help fund the Drug Abuse Resistance Education Program in Montana. On a joint return, check the corresponding box for your spouse if your spouse wishes to contribute \$5 ..., \$10 ..., or more ... (indicate amount) of the refund for the same purpose."

(3) Money received under this section must be deposited in the Montana drug abuse resistance education trust fund account, created under 44-2-701, after the department has deducted the amount necessary for the department to administer this section as provided in [section 1].

(Terminates on occurrence of contingency--sec. 12, Ch. 808, L. 1991.)"

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

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

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

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

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

(3) The following laws are the only laws containing statutory appropriations: 2-9-202; 2-17-105; 2-18-812; 10-3-203; 10-3-312; 10-3-314; 10-4-301; ~~13-37-304~~; 15-1-111; 15-23-706; ~~15-25-123~~; 15-25-123; ~~15-31-702~~; 15-36-112; 15-37-117; 15-65-121; 15-70-101; 16-1-404; 16-1-410; 16-1-411; 17-3-212; 17-5-404; 17-5-424; 17-5-704; 17-5-804; 17-6-409; 17-7-304; 19-5-404; 19-6-709; 19-8-504; 19-9-702; 19-9-1007; 19-10-205; 19-10-305; 19-10-506; 19-11-512; 19-11-513; 19-11-606; 19-12-301; 19-13-604;



1 19-15-101; 20-4-109; 20-6-406; 20-8-111; 20-9-361;  
 2 20-26-1503; 22-3-811; 23-5-136; 23-5-306; 23-5-409;  
 3 23-5-610; 23-5-612; 23-5-631; 23-7-301; 23-7-402; 27-12-206;  
 4 37-43-204; 37-51-501; 39-71-2504; 44-12-206; 44-13-102;  
 5 53-6-150; 53-24-206; 61-5-121; 67-3-205; 75-1-1101;  
 6 75-5-507; 75-5-1108; 75-11-313; 76-12-123; 77-1-808;  
 7 80-2-103; 80-11-310; 82-11-136; 82-11-161; 85-1-220;  
 8 90-3-301; 90-4-215; 90-6-331; 90-7-220; and 90-9-306.

9 (4) There is a statutory appropriation to pay the  
 10 principal, interest, premiums, and costs of issuing, paying,  
 11 and securing all bonds, notes, or other obligations, as due,  
 12 that have been authorized and issued pursuant to the laws of  
 13 Montana. Agencies that have entered into agreements  
 14 authorized by the laws of Montana to pay the state  
 15 treasurer, for deposit in accordance with 17-2-101 through  
 16 17-2-107, as determined by the state treasurer, an amount  
 17 sufficient to pay the principal and interest as due on the  
 18 bonds or notes have statutory appropriation authority for  
 19 the payments. (In subsection (3): pursuant to sec. 7, Ch.  
 20 567, L. 1991, the inclusion of 19-6-709 terminates upon  
 21 death of last recipient eligible for supplemental benefit;  
 22 and pursuant to sec. 18, Ch. 748, L. 1991, the inclusion of  
 23 22-3-811 terminates June 30, 1993.)"

24 NEW SECTION. Section 8. Repealer. Sections ~~15-25-101,~~  
 25 ~~15-25-102, 15-25-111, 15-25-112, 15-25-113, 15-25-114,~~

1 ~~15-25-115, 15-25-121, 15-25-122, and 15-25-123,~~ 13-37-301,  
 2 13-37-302, 13-37-303, 13-37-304, 13-37-305, 13-37-306,  
 3 13-37-307, AND 13-37-308, MCA, are repealed.

4 NEW SECTION. Section 9. Codification instruction.  
 5 [Sections 1 and 2] are intended to be codified as an  
 6 integral part of Title 15, chapter 30, part 1, and the  
 7 provisions of Title 15, chapter 30, part 1, apply to  
 8 [sections 1 and 2].

9 NEW SECTION. Section 10. Effective date. [This act] is  
 10 effective on passage and approval.

11 NEW SECTION. Section 11. Retroactive applicability.  
 12 [Sections 1 through 7 6] apply retroactively, within the  
 13 meaning of 1-2-109, to tax years beginning after December  
 14 31, 1992.

15 NEW SECTION. SECTION 12. CONTINGENT TERMINATION. A  
 16 VOLUNTARY INCOME TAX CHECKOFF CREATED IN 15-30-150,  
 17 15-30-152, OR 15-30-155 TERMINATES ON JANUARY 1 OF THE FIRST  
 18 TAX YEAR FOLLOWING THE 2 IMMEDIATELY PRECEDING TAX YEARS IN  
 19 WHICH THE VOLUNTARY CHECKOFF RAISES LESS THAN \$20,000 IN  
 20 EACH OF THOSE 2 TAX YEARS.

-End-