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

CONCURRED IN.

APRIL 19, 1993

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THIRD READING, AMENDMENTS CONCURRED IN.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

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LC 1598/01

LC 1598/01

Have BILL NO. 689 1 INTRODUCED BY 2

BY REQUEST OF THE SUBCOMMITTEE OF GENERAL GOVERNMENT AND HIGHWAYS

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

18

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

20 <u>NEW SECTION.</u> 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 <u>NEW SECTION.</u> 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.

(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.

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.

(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

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

3 (3) (a) Five months before the general election in the 4 election year, money in the fund must be paid over in equal 5 amounts to all eligible candidates for the designated 6 political office according to the percentages in (3)(b).

7 (b) The money must be distributed in the following8 percentages:

9 (i) campaign for office of governor-lieutenant 10 governor, 50%;

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

14 (4) Three months before the general election in a
15 general election year, the remainder of any money in the
16 fund must be paid to all eligible candidates in the same
17 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."

22 Section 4. Section 15-30-150, MCA, is amended to read: 23 "15-30-150. Voluntary checkoff for nongame wildlife 24 programs. (1) Each individual taxpayer who is required to 25 file an income tax return under Title 15, chapter 30, may

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

4 (2) The department of-revenue shall include on each 5 Montana state individual income tax return form a clear and 6 conspicuous provision by which the taxpayer may indicate a 7 contribution to nongame wildlife programs. The provision 8 shall must be in substantially the following form:

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

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

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

22 "15-30-152. Voluntary checkoff for agriculture in
23 Montana schools program. (1) Each individual taxpayer who is
24 required to file an income tax return under Title 15,
25 chapter 30, may contribute to the funding of the agriculture

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

(2) The department of-revenue shall include on each 3 Montana state individual income tax return form a clear and 4 conspicuous provision by which the taxpayer may indicate a 5 contribution to the agriculture in Montana schools program. 6 The contribution may be made from the amount to be refunded 7 to the taxpayer or, if no refund is due, must be in addition 8 to the amount of tax required to be paid. The provision must 9 be in substantially the following form: 10

11 Check the appropriate blank if you wish to contribute 12 _____\$5, ____\$10, ____\$20, or _____(specify an amount) of your 13 tax refund, or add such amount to your tax payment, to fund 14 the agriculture in Montana schools program. If a joint 15 return, check the appropriate blank if your spouse wishes to 16 designate _____\$5, ____\$10, ____\$20, or ____(specify an 17 amount) for the same purpose.

18 (3) Money received under this section must be deposited 19 in the agriculture in Montana schools program account 20 established by 15-30-151 after the department of-revenue has 21 deducted the amount necessary for the department to 22 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

9 substantially the following form:

10 Child abuse and neglect prevention program. Check this 11 box if you wish to designate \$5 ..., \$10 ..., or more ... 12 (indicate amount) of your tax refund to help fund the child 13 abuse and neglect prevention program in Montana. On a joint 14 return, check the corresponding box for your spouse if your 15 spouse wishes to contribute \$5 ..., \$10 ..., or more ... 16 (indicate amount) of the refund for the same purpose.

17 (3) Money received under this section must be deposited 18 in the children's trust fund account, created under 19 41-3-702, after the department of-revenue has deducted the 20 amount necessary for the department to administer this 21 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

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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.

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:

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

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 <u>as provided in (section 1)</u>.
22 (Terminates on occurrence of contingency--sec. 12, Ch. 808,
23 L. 1991.)"

Section 8. 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.

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 be9 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.

13 (3) The following laws are the only laws containing 14 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 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; 17-6-409; 17-7-304; 19-5-404; 19-6-709; 19-8-504; 19-9-702; 19 20 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;** 21 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;

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

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

20 <u>NEW SECTION.</u> 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 <u>NEW SECTION.</u> 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 <u>NEW SECTION.</u> Section 11. Effective date. [This act] is 5 effective on passage and approval.

6 <u>NEW SECTION.</u> 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-

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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.
- 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)

DAVID LEWIS, BUDGET DIRECTOR DATE Office of Budget and Program Planning

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Fiscal Note for HB0689, as introduced

Fiscal Note Request, <u>HB0689</u>, <u>as introduced</u> Form BD-15 page 2 (continued)

FISCAL IMPACT:

Expenditures:

<u>Data Processing (DOR)</u>		FY '94			FY '95	
	<u>Current Law</u>	Proposed Law	Difference	Current Law	Proposed Law	<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	13,578	13,578	_0	12,691	12,691	
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	Q	14,250	14,250
Other State Special Rev Fund	85,313	85,313	0	86,505	86,505	0
Liquor Proprietary Fund	543,999	543,999	<u> </u>	542,696	542,696	0_
Total	\$ 1,675,922	\$1,675 ,922	\$0	\$ 1,676,103	\$1,676,103	\$0

<u>Revenues</u>:

	FY /94		FY <u>'95</u>			
<u>C</u>	<u>Current Law</u>	Proposed Law	<u>Difference</u>	<u>Current Law</u>	Proposed Law	<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-Of	f <u>18,517</u>	15,667	(2,850)	18,517	15,667	(2,850)
Total	\$86,891	\$72,641	\$(14,250)	\$90,479	\$76,229	\$(14,250)

53rd Legislature

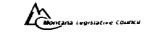
HB 0689/02

APPROVED BY COMMITTEE ON APPROPRIATIONS

1	HOUSE BILL NO. 689
2	INTRODUCED BY FISHER, 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 BANGEROUSBRUGPAX
12	PUBLIC CAMPAIGN FUND; AMENDING SECTIONS +3-37-3047
13	15-30-150, 15-30-152, 15-30-155, 15-30-158, AND 17-7-502,
14	MCA; REPEALING SECTIONS 15-25-101715-25-102715-25-1117
15	15-25-112715-25-113715-25-114715-25-115715-25-1217
16	15-25-1227-AND-15-25-1237 13-37-301, 13-37-302, 13-37-303,
17	13-37-304, 13-37-305, 13-37-306, 13-37-307, AND 13-37-308,
18	MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A
19	RETROACTIVE APPLICABILITY DATE."
20	

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

NEW SECTION. Section 1. Funding for administration of 22 special revenue accounts. (1) The department shall charge 23 any special revenue account created after January 1, 1993, 24 that is funded by means of an income tax checkoff the actual 25



1 and necessary cost to create the special revenue account and 2 to place the checkoff on the income tax return.

3 (2) In addition to the charges in subsection (1), the 4 department shall charge each special revenue account funded by means of an income tax checkoff the actual expenses 5 necessary to administer the account. The department's 6 7 charges may not exceed \$3,000 for a tax year.

NEW SECTION. Section 2. Special revenue account for 8 9 tax checkoff administration. (1) There are special revenue 10 accounts in the state treasury for the administration of 11 income tax checkoffs.

12 (2) All charges collected pursuant to [section 1] must be deposited in a tax checkoff administration account. 13

14 (3) The money in a tax checkoff administration account 15 must be expended to administer the income tax checkoff for 16 which the account was created.

17 (4) Each tax checkoff administration account is 18 statutorily appropriated, as provided in 17-7-502, to the department for the administration of the income tax checkoff 19 20 for which the account was created.

21 Section-3.--Section-13-37-3047-MCA7-is-amended-to-read:--

22 #13-37-304---Public-campaign-fund--(1)-There-is-a-public

23 campaign-fund-within-the-state-special-revenue-fund-provided

24 for-in-17-2-102-

25 (2)--All-money-designated--under--l3-37-3037--minus--the

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HB 689 SECOND READING

1	administrativechargeprovided-for-in-faction-1}7-must-be
2	deposited-in-the-fundThe-money-in-the-fund-isstatutorily
3	appropriated7asprovided-in-17-7-5027-for-the-purposes-of
4	subsections-(3)-and-(4)-
5	(3)(a)-Pive-months-before-the-general-election-inthe
6	electionyear;-money-in-the-fund-must-be-paid-over-in-equal
7	amountstoalleligiblecandidatesforthedesignated
8	political-office-according-to-the-percentages-in-(3)(b)-
9	(b)The-money-mustbedistributedinthefollowing
10	percentagest
11	(i)campaignforofficeofgovernor-lieutenant
12	governor7-50%;
13 ·	(ii)-campaigns-for-offices-of-chief-justice-andjustice
14	of-the-supreme-courty-50%-equally-allocated-to-each-eligible
15	candidate.
16	(4)Threemonthsbeforethegeneralelectionin-a
17	general-election-year; the remainder of any money in the
18	fundmustbepaidto-all-eligible-candidates-in-the-same
19	proportion-as-provided-in-subsection-(3)(b):
20	<pre>t5;Money-distributed-from-the-fund-mustbedeposited</pre>
21	inacampaign-account-separate-from-a-personal-account-and
22	from-any-other-campaign-account-and-must-be-spentonlyfor
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 existing tax liability, ___\$5, ___\$10, or ___(specify an 13 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 liability, ___\$5, ___\$10, or ___(specify an amount) for the 17 18 same purpose.

19 (3) Money received under this section, after the department has deducted the administrative charge provided 20 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: *15-30-152. Voluntary checkoff for agriculture in 24 25 Montana schools program. (1) Each individual taxpayer who is

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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 5 6 Montana state individual income tax return form a clear and 7 conspicuous provision by which the taxpayer may indicate a 8 contribution to the agriculture in Montana schools program. 9 The contribution may be made from the amount to be refunded 10 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 11 12 be in substantially the following form:

13 Check the appropriate blank if you wish to contribute 14 ______\$5, _____\$10, _____\$20, or _____(specify an amount) of your 15 tax refund, or add such amount to your tax payment, to fund 16 the agriculture in Montana schools program. If a joint 17 return, check the appropriate blank if your spouse wishes to 18 designate _____\$5, ____\$10, ____\$20, or ____(specify an 19 amount) for the same purpose.

20 (3) Money received under this section must be deposited 21 in the agriculture in Montana schools program account 22 established by 15-30-151 after the department of-revenue has 23 deducted the amount necessary for the department to 24 administer this section as provided in [section 1]."

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

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1 "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.

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

12 Child abuse and neglect prevention program. Check this 13 box if you wish to designate \$5 ..., \$10 ..., or more ... 14 (indicate amount) of your tax refund to help fund the child 15 abuse and neglect prevention program in Montana. On a joint 16 return, check the corresponding box for your spouse if your 17 spouse wishes to contribute \$5 ..., \$10 ..., or more ... 18 (indicate amount) of the refund for the same purpose.

19 (3) Money received under this section must be deposited 20 in the children's trust fund account, created under 21 41-3-702, after the department of-revenue has deducted the 22 amount necessary for the department to administer this 23 section <u>as provided in {section 1}."</u>

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

25 "15-30-158. Voluntary checkoff for the Montana drug

-6-

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.

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:

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

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 <u>as provided in [section 1]</u>. 24 (Terminates on occurrence of contingency--sec. 12, Ch. 808, 25 L. 1991.)" HB 0689/02

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.

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 be11 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; [section 2]; 15-31-702; 15-36-112; 15-37-117; 15-65-121; 15-70-101; 16-1-404; 19 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;

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23-5-610; 23-5-612; 23-5-631; 23-7-301; 23-7-402; 27-12-206; 1 37-43-204: 37-51-501; 39-71-2504; 44-12-206; 2 44-13-102; 53-6-150; 53-24-206: 61-5-121; 67-3-205; 75-1-1101; 3 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; 90-3-301; 90-4-215; 90-6-331; 90-7-220; and 90-9-306. 6

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

 NEW SECTION.
 Section 8.
 Repealer.
 Sections⁻15-25-101,

 15-25-1027--15-25-1117--15-25-1127--15-25-1137---15-25-1147
 15-25-1027--15-25-1127--15-25-1127,
 13-37-301,

 13-37-302,
 13-37-303,
 13-37-304,
 13-37-305,
 13-37-306,

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1 <u>13-37-307, AND 13-37-308,</u> MCA, are repealed.

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

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

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

-End-

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HB 0689/02

1 HOUSE BILL NO. 689 2 INTRODUCED BY FISHER, PETERSON BY REQUEST OF THE SUBCOMMITTEE OF GENERAL GOVERNMENT 3 AND BIGHNAYS 4 5 A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING б STATUTORY APPROPRIATIONS TO THE DEPARTMENT OF REVENUE: 7 CREATING SPECIAL REVENUE ACCOUNTS FOR THE ADMINISTRATION OF 8 INCOME TAX CHECKOPF PROGRAMS; STATUTORILY APPROPRIATING THE 9 EXPENSES OF ADMINISTERING THE CHECKOFF ACCOUNTS TO THE 10 DEPARTMENT OF REVENUE; ELIMINATING THE BANSEROUS--DRUG--TAX 11 PUBLIC CAMPAIGN FUND; AMENDING SECTIONS 13-37-3047 12 15-30-150, 15-30-152, 15-30-155, 15-30-158, AND 17-7-502, 13 MCA: REPEALING SECTIONS 15-25-1017--15-25-1027--15-25-1117 14 15-25-1127---15-25-1137---15-25-1147--15-25-1157--15-25-1217 15 15-25-1227-AND-15-25-1237 13-37-301, 13-37-302, 13-37-303, 16 13-37-304, 13-37-305, 13-37-306, 13-37-307, AND 13-37-308, 17 18 MCA: AND PROVIDING AN INNEDIATE REFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE." 19

20

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

<u>NEW SECTION.</u> 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

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HB 0689/02

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

3 (2) In addition to the charges in subsection (1), the 4 department shall charge each special revenue account funded 5 by means of an income tax checkoff the actual expenses 6 necessary to administer the account. The department's 7 charges may not exceed \$3,000 for a tax year.

8 <u>NEW SECTION.</u> Section 2. Special revenue account for 9 tax checkoff administration. (1) There are special revenue 10 accounts in the state treasury for the administration of 11 income tax checkoffs.

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

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

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

21 Section-3.--Gaction-13-37-3047-MCA7-is-amended-to-read:--22 #13-37-304r--Public-campaign-fundr-(1)-There-is-a-public
23 campaign-fund-within-the-state-special-revenue-fund-provided
24 for-in-17-2-102r

f27--All-moncy-designated--under--l3-37-303<u>7--minus--the</u>

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HB 689

THIRD READING

1	administrativechargeprovided-for-in-{section-i}must-be
2	deposited-in-the-fund:-The-money-in-the-fund-isstatutorily
3	appropriated7asprovided-in-17-7-5027-for-the-purposes-of
4	subsections-(3)-and-(4).
5	{3}{a}-Pive-months-before-the-general-election-inthe
6	electionyear;-money-in-the-fund-must-be-paid-over-in-equal
7	amountstoalleligiblecandidatesforthedesignated
8	political-office-according-to-the-percentages-in-(3)(b)-
9	<pre>tb;The-money-mustbedistributedinthefollowing</pre>
10	percentages:
11	(i)campaignforofficeofgovernor-licutenant
12	governory-50%;
13	(ii)-campaigns-for-offices-of-chief-justice-andjustice
14	of-the-supreme-courty-50%-equally-allocated-to-each-eligible
15	candidate
16	{4}Threemonthsbeforethegeneralelectionin-a
17	general-election-year;-the-remainder-ofanymoneyinthe
18	fundmustbepaidto-all-eligible-candidates-in-the-same
19	proportion-as-provided-in-subsection-(3)(b)-
20	<pre>t5;Honey-distributed-from-the-fund-mustbedeposited</pre>
21	inacampaign-account-separate-from-a-personal-account-and
22	from-any-other-campaign-account-and-must-be-spentonlyfor
23	$legitimate-campaign-expenses-of-the-candidates \tau^{R}$
24	Section 3. Section 15-30-150, MCA, is amended to read:
25	*15-30-150. Voluntary checkoff for nongame wildlife

programm. (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.

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

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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.

5 (2) The department of-revenue shall include on each 6 Montana state individual income tax return form a clear and 7 conspicuous provision by which the taxpayer may indicate a contribution to the agriculture in Montana schools program. 8 9 The contribution may be made from the amount to be refunded to the taxpayer or, if no refund is due, must be in addition 10 11 to the amount of tax required to be paid. The provision must 12 be in substantially the following form:

13 Check the appropriate blank if you wish to contribute 14 _____\$5, ____\$10, ____\$20, or _____(specify an amount) of your 15 tax refund, or add such amount to your tax payment, to fund 16 the agriculture in Montana schools program. If a joint 17 return, check the appropriate blank if your spouse wishes to 18 designate ____\$5, ___\$10, ___\$20, or ____(specify an 19 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]."

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

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¹ "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.

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

12 Child abuse and neglect prevention program. Check this 13 box if you wish to designate \$5 ..., \$10 ..., or more ... 14 (indicate amount) of your tax refund to help fund the child 15 abuse and neglect prevention program in Montana. On a joint 16 return, check the corresponding box for your spouse if your 17 spouse wishes to contribute \$5 ..., \$10 ..., or more ... 18 (indicate amount) of the refund for the same purpose.

19 (3) Money received under this section must be deposited 20 in the children's trust fund account, created under 21 41-3-702, after the department of-revenue has deducted the 22 amount necessary for the department to administer this 23 section as provided in [section 1].*

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

25 "15-30-158. Voluntary checkoff for the Montana drug

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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.

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:

"Montana Drug Abuse Resistance Education (D.A.R.E.) 11 Program. Check this box if you wish to designate \$5 ..., 12 \$10 ..., or more ... (indicate amount) of your tax refund to 13 help fund the Drug Abuse Resistance Education Program in 14 15 Montana. On a joint return, check the corresponding box for your spouse if your spouse wishes to contribute \$5 ..., 16 \$10 ..., or more ... (indicate amount) of the refund for the 17 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 <u>as provided in [section 1]</u>. 24 (Terminates on occurrence of contingency--sec. 12, Ch. 808, 25 L. 1991.)" HB 0689/02

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.

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 be11 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; ±3-37-304; 15-1-111; 15-23-706; 15-25-123; [section 2]; 15-31-702; 18 15-36-112; 15-37-117; 15-65-121; 15-70-101; 16-1-404; 19 20 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; 21 19-9-702; 19-9-1007; 19-10-205; 19-10-305; 22 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; 20-26-1503: 22-3-811; 23-5-136; 23-5-409; 25 23-5-306;

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23-5-610; 23-5-612; 23-5-631; 23-7-301; 23-7-402; 27-12-206; 1 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; 75-11-313; 75-5-507: 75-5-1108; 76-12-123; 77-1-808; 82-11-136; 82-11-161; 80-2-103: 80-11-310; 85-1-220: 5 6 90-3-301; 90-4-215; 90-6-331; 90-7-220; and 90-9-306.

٠.

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

22 <u>NEW SECTION.</u> Section 8. Repealer. Sections⁻15⁻25⁻101,
 23 ±5⁻25⁻1027^{-15⁻}25⁻±±17^{-15⁻}25⁻±27^{-15⁻}25⁻±37^{--15⁻}25⁻±47
 24 ±5⁻25⁻±57^{-15⁻}25⁻±217^{-15⁻}25⁻±227⁻and^{-15⁻}25⁻±237⁻13^{-37⁻}301,
 25 13⁻37⁻302, 13⁻37⁻303, 13⁻37⁻304, 13⁻37⁻305, 13⁻37⁻306,

-9-

<u>13-37-307, AND 13-37-308, MCA, are repealed.</u>

2 <u>NEW SECTION.</u> 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 <u>NEW SECTION.</u> Section 10. Effective date. [This act] is
8 effective on passage and approval.

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

-End-

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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, 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-

HB 689 SENATE

Amd. Coord.

Waterman Sec. of Senate Senator Carrying Bill

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HB 0689/03

1	HOUSE BILL NO. 689	1
2	INTRODUCED BY FISHER, PETERSON	2
3	BY REQUEST OF THE SUBCOMMITTEE OF GENERAL GOVERNMENT	3
4	AND HIGHWAYS	4
5		5
6	A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLYREVISING	6
7	STATUTOR¥APPROFRIATIONSTOTHBBEPARTMENTOFREVENUE;	7
8	CREATING SPECIAL REVENUE ACCOUNTS FOR THE ADMINISTRATION OF	8
9	INCOME TAX CHECKOFF PROGRAMS; STATUTORILY-APPROPRIATINGTHE	9
10	BXPBNSBSOFADMINISTBRINGTHECHBCKOFFACCOUNTSTO-THB	10
11	DEPARTMENT-OP-REVENUE; ELIMINATING THE DANGEROUSDRUGTAX	11
12	PUBLIC CAMPAIGN FUND; AMENDING SECTIONS ±3-37-3047	12
13	15-30-150, 15-30-152, 15-30-155, 15-30-158, AND 17-7-502,	13
14	MCA; REPEALING SECTIONS 15-25-101715-25-102715-25-1117	14
15	15-25-112715-25-113715-25-114715-25-115-25-115-25-1217	15
16	13-25-1227-AND-15-25-1237 <u>13-37-301, 13-37-302, 13-37-303,</u>	16
17	13-37-304, 13-37-305, 13-37-306, 13-37-307, AND 13-37-308,	17
18	MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND, A	18
19	RETROACTIVE APPLICABILITY DATE, AND A CONTINGENT TERMINATION	19
20	PROVISION RELATING TO CERTAIN VOLUNTARY INCOME TAX	20
21	CHECKOFFS."	21
22		22
23	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:	23
24	NEW SECTION. Section 1. Funding for administration of	24
25	special revenue accounts. (1) The department shall charge	25

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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--appropriatedy--as--provided-in-17-7-5827-to-the

- department-for-the-administration-of-the-income-tax-checkoff
- for-which-the-account-was-created-

Section-3.-Section-13-37-3047-MEA7-is-amended-to-read:--

- 413-37-304---Public-campaign-fund--{1}-There-is-a-public
- campaign-fund-within-the-state-special-revenue-fund-provided 25

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1	for-in-17-2-102-
2	(2)All-money-designatedunderl3-37-303<u>7minusthe</u>
3	administrativechargeprovided-for-in-{section-1}7-must-be
4	deposited-in-the-fundThe-money-in-the-fund-isstatutorily
5	appropriated7asprovided-in-17-7-5027-for-the-purposes-of
6	subsections-(3)-and-(4)-
7	(3)(a)-Pive-months-before-the-general-election-inthe
8	electionyearmoney-in-the-fund-must-be-paid-over-in-equal
9	amountstoalleligiblecandidatesforthedesignated
10	political-office-according-to-the-percentages-in-(3)(b)+
11	<pre>{b}The-money-mustbedistributedinthefollowing</pre>
12	percentages:
13	fitcampaignforofficeofgovernor-lieutenant
14	governory-50%7
15	tiit-campaigns-for-offices-of-chief-justice-andjustice
16	of-the-supreme-courty-50%-equally-allocated-to-each-eligible
17	candidate.
18	(4)Threemonthsbeforethegeneralelectionin-a
19	general-election-year,-the-remainder-ofanymoneyinthe
20	fundmustbepaidto-all-eligible-candidates-in-the-same
21	proportion-as-provided-in-subsection-(3)(b).
22	<pre>t5jMoney-distributed-from-the-fund-mustbedeposited</pre>
23	inacampaign-account-separate-from-a-personal-account-and
24	from-any-other-campaign-account-and-must-be-spentonlyfor
25	legitimate-campaign-expenses-of-the-candidates-"

1 Section 3. Section 15-30-150, MCA, is amended to read: 2 "15-30-150. Voluntary checkoff for nongame wildlife 3 programs. (1) Each individual taxpayer who is required to 4 file an income tax return under Title 15, chapter 30, may 5 contribute to the funding of nongame wildlife programs in 6 Montana by marking the appropriate box on the state income 7 tax return.

8 (2) The department of--revenue shall include on each 9 Montana state individual income tax return form a clear and 10 conspicuous provision by which the taxpayer may indicate a 11 contribution to nongame wildlife programs. The provision 12 shall must be in substantially the following form:

Montana nongame wildlife funding. Check the appropriate 13 blank if you wish to contribute, in addition to your 14 existing tax liability, ___\$5, ___\$10, or ___(specify an 15 amount) to fund nongame wildlife programs in Montana. If a 16 joint return, check the appropriate blank if your spouse 17 wishes to contribute, in addition to your existing tax 18 liability, ___\$5, ___\$10, or ___(specify an amount) for the 19 20 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."

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

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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 contribution to the agriculture in Montana schools program. 10 The contribution may be made from the amount to be refunded 11 to the taxpayer or, if no refund is due, must be in addition 12 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.

(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

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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 and who is entitled to a refund may contribute to the child 6 7 abuse and neglect prevention program provided for in 41-3-701, by marking the appropriate box on his the state 8 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.

(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 <u>as provided in [section 1]</u>."

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1 Section 6. Section 15-30-158, MCA, is amended to read: 2 *15-30-158. Voluntary checkoff for the Montana drug 3 abuse resistance education program. (1) Each individual 4 taxpayer who is required to file an income tax return under this chapter and who is entitled to a refund may contribute 5 6 to the Montana drug abuse resistance education program, 7 provided for in 44-2-702, by marking the appropriate box on 8 his the state income tax return.

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

"Montana Drug Abuse Resistance Education (D.A.R.E.) 13 Program. Check this box if you wish to designate \$5 ..., 14 \$10 ..., or more ... (indicate amount) of your tax refund to 15 16 help fund the Drug Abuse Resistance Education Program in 17 Montana. On a joint return, check the corresponding box for your spouse if your spouse wishes to contribute \$5 ..., 18 \$10 ..., or more ... (indicate amount) of the refund for the 19 20 same purpose."

21 (3) Money received under this section must be deposited 22 in the Montana drug abuse resistance education trust fund 23 account, created under 44-2-701, after the department has 24 deducted the amount necessary for the department to 25 administer this section <u>as provided in [section 1]</u>.

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1 (Terminates on occurrence of contingency--sec. 12, Ch. 808, 2 L. 1991.)"

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

4 ***17-7-502.** Statutory appropriations -- definition --5 requisites for validity. (1) A statutory appropriation is an 6 appropriation made by permanent law that authorizes spending 7 by a state agency without the need for a biennial 8 legislative appropriation or budget amendment.

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

12 (a) The law containing the statutory authority must be13 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.

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

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20-9-361; 1 19-15-101; 20-4-109; 20-6-406; 20-8-111: 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: 75-5-507; 75-5-1108; 75-11-313; 76-12-123; 77-1-808; 6 80-11-310: 82-11-136: 82-11-161; 7 80-2-103: 85-1-220: 90-3-301; 90-4-215; 90-6-331; 90-7-220; and 90-9-306. 8

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

 24
 NEW SECTION.
 Section 8.
 Repealer.
 Sections⁻¹⁵⁻²⁵⁻¹⁰¹

 25
 ±5-25-1027--15-25-1117--15-25-1127---15-25-1137---15-25-1147

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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 <u>NEW SECTION.</u> 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 <u>NEW SECTION.</u> Section 10. Effective date. [This act] is
10 effective on passage and approval.

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

15NEW SECTION.SECTION 12.CONTINGENTTERMINATION.A16VOLUNTARY INCOME TAX CHECKOFF CREATED IN 15-30-150,1715-30-152, OR 15-30-155 TERMINATES ON JANUARY 1 OF THE FIRST18TAX YEAR FOLLOWING THE 2 IMMEDIATELY PRECEDING TAX YEARS IN19WHICH THE VOLUNTARY CHECKOFF RAISES LESS THAN \$20,000 IN

20 EACH OF THOSE 2 TAX YEARS.

-End-

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