

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

10
11 **Section 1.** Section 12, Chapter 581, Laws of 1993, is amended to read:
12 "Section 12. **Contingent termination.** A voluntary income tax checkoff created in 15-30-150,
13 15-30-152, or 15-30-155 terminates on January 1 of the first tax year following the 2 immediately
14 preceding tax years in which the voluntary checkoff raises less than \$20,000 in each of those 2 tax years."

16 **NEW SECTION.** **Section 2. Retroactive applicability.** [This act] applies retroactively, within the
17 meaning of 1-2-109, to tax years beginning after December 31, 1994.

19 NEW SECTION. **Section 3. Effective date.** [This act] is effective on passage and approval.

-END-

STATE OF MONTANA - FISCAL NOTE

Fiscal Note for HB0040, as Introduced

DESCRIPTION OF PROPOSED LEGISLATION:

An act repealing the contingent termination of the voluntary income tax checkoff for the agriculture in Montana schools program. Current law would require the checkoff be terminated since it does not yield more than 20,000 per year.

ASSUMPTIONS:

1. The voluntary income tax checkoff for agriculture in Montana schools program was created in 15-30-152, MCA.
2. The contingent termination clause would no longer apply to the agriculture in Montana schools program. The voluntary income tax checkoff would continue even though revenues were below the \$20,000 level in tax years 1993 and 1994.
3. Voluntary checkoff for nongame wildlife programs was created in 15-30-150, MCA, and 15-30-155, MCA, created the voluntary checkoff for child abuse and neglect prevention program.
4. The income tax check offs for the nongame wildlife and child abuse and neglect prevention programs would still be subject to the contingent termination language, but the retroactive applicability of tax years beginning after December 31, 1992 would be changed to tax years beginning after December 31, 1994.
5. Revenues from the tax check offs for the nongame wildlife and child abuse and neglect prevention will be sufficient to meet the \$20,000 in each of the two tax years following December 31, 1994 requirement. The programs will continue through the 1997 biennium.

FISCAL IMPACT:

Revenues:

	FY96		FY97
	<u>Difference</u>		<u>Difference</u>
Agriculture in MT Schools	5,000		8,000
Nongame Wildlife	20,000		20,000
Child Abuse and Neglect Prevention	25,000		25,000

Dave Lewis 1-3-95
DAVID LEWIS, BUDGET DIRECTOR DATE
Office of Budget and Program Planning

Harriet Hayne
HARRIET HAYNE, PRIMARY SPONSOR DATE

Fiscal Note for HB0040, as Introduced

HB 40

APPROVED BY COMMITTEE
ON AGRICULTURE LIVESTOCK
& IRRIGATION

1 **HOUSE BILL NO. 40**

2 **INTRODUCED BY HAYNE**

4 A BILL FOR AN ACT ENTITLED: "AN ACT REPEALING THE CONTINGENT TERMINATION OF THE
5 VOLUNTARY INCOME TAX CHECKOFF FOR THE AGRICULTURE IN MONTANA SCHOOLS PROGRAM;
6 AMENDING SECTION 12, CHAPTER 581, LAWS OF 1993; AND PROVIDING AN IMMEDIATE EFFECTIVE
7 DATE AND A RETROACTIVE APPLICABILITY DATE."

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