SENATE FINANCE AND CLAIMS
EXHIBIT NO. 4
DATE 3-15-05
BILL NO. SB 501

National Guard Association's Legislative Initiatives

(Montana National Guard Association/Enlisted Association of the National Guard of Montana)

59th Legislative Session (as of 15 March 05)

Bill Number	Short Title	Biennial GF Appropriations Impact	Biennial GF Revenue Impact	Status	Remarks
HB411	Clarify allocation of tobacco funds to veterans nursing homes	$0	$0	Senate State Administraiton	Benefits all Veterans In Montana
HB485	Extend income tax exemption for military duty	$0	$2,000,000	House - Taxation (Tabled)	Benefits both National Guard and Reserve in Montana
HB746	Clarify vehicle registration rqmts for active duty Montanans	$0	$0	Senate - Highways and Transportation	Benefits both National Guard and Reserve in Montana
*SB339	Provide low-cost combo sports license for active military personnel	$0	$0	House - Fish, Wildlife and Parks	* State Special Revenue Impact (not General Fund Revenue) $15,001 - Benefits all Active Duty, National Guard and Reserve in Montana
SB443	Auto insurance premium reductions for certain national guard members	$0	$0	House - Business and Labor	Benefits National Guard in Montana
*SB445	Authorize tuition waiver for qualified national guard members	$0	$0	Senate - Finance and Claims	* University Budget Impact (not General Fund Revenue) $1,262,285 - Benefits National Guard in Montana
SB501	Tax credit for employers of national guard and reserve	$0	$278,190	Senate - Finance and Claims	Benefits Montana Employers of both National Guard and Reserve in Montana
SJ14	Comprehensive review of state active duty process	$0	$0	Senate - State Administration	Benefits National Guard in Montana
*LC1159	Free license plates for national guard	$0	$350,000	Draft Ready For Delivery	* Fiscal Note Not Prepared (estimate) - Benefits National Guard in Montana
*LC1164	Veteran's war bonus to certain military	$4,000,000	$0	Draft Ready For Delivery	* Approp In Draft - Benefits all Active Duty, National Guard and Reserve in Montana
LC1167	Recognize service of Montana national guard members	$0	$0	Draft Ready For Delivery	Benefits National Guard in Montana
Possible Approps/Revenue Reductions		**$4,000,000**	**$2,628,190**		

MT National Guard Federal/State Funding Impact

(Source: Montana Department of Military Affairs 2005 Impact Brochure)

Service Branch	Funding Type (State/Federal or Federal Only)	Total Expenditure	State $$$$	Federal $$$$	% State/ Federal Funds
Army NG	State/Federal Shared Expense (I.e. Armory Maintenance, etc.)	$6,891,803	$1,102,689	$5,789,114	16% State/84% Federal
	Federal Funding Only (I.e. Payroll, Local Purchases, etc.)	$69,082,055	$0	$69,082,055	0% State/100% Federal - Payroll Included in this number - $47,090,093
Army NG	Army NG Totals and %age breakdown	**$75,973,858**	**$1,102,689**	**$74,871,169**	1.5% State/98.5% Federal
Air NG	State/Federal Shared Expense (I.e. Armory Maintenance, etc.)	$2,899,546	$260,959	$2,638,587	9% State/91% Federal
	Federal Funding Only (I.e. Payroll, Local Purchases, etc.)	$71,840,400	$0	$71,840,400	0% State/100% Federal - Payroll Included in this number - $40,428,100
Air NG	Air NG Totals and %age breakdown	**$74,739,946**	**$260,959**	**$74,478,987**	
MT NG Totals	MT Army and Air NG Totals and %age breakdown	**$150,713,804**	**$1,363,648**	**$149,350,156**	0.9% State/99.1% Federal
	Montana National Guard Federal Payroll/State Income Tax Impact				
Army NG	Army NG Payroll Fully Funded By Federal Funds			$47,090,093	
Air NG	Air NG Payroll Fully Funded By Federal Funds			$40,428,100	
MT NG Totals				**$87,518,193**	
	4% Marginal Effective State Tax Rate (Source - HB485 Fiscal Note Info From MT DOR)			x4%	
	State Income Taxes Paid From Federal National Guard Salaries - FY04			**$3,500,727**	