

**HOUSE JOURNAL
64TH LEGISLATURE
SEVENTY-SIXTH LEGISLATIVE DAY**

Helena, Montana
April 15, 2015

House Chambers
State Capitol

House convened at 1:00 p.m. Mr. Speaker presiding. Invocation by Representative Holmlund. Pledge of Allegiance to the Flag. Roll Call. All members present. Quorum present.

BILLS (Welborn, Chair):

4/15/2015

Correctly printed: **HJR 27, SB 52, SB 180, SB 212, SB 234, SB 309, SB 399, SJR 20, SJR 21.**

Correctly engrossed: **SB 99, SB 157, SB 171, SB 354.**

Correctly enrolled: **HB 60, HB 119, HB 244, HB 374.**

Transmitted to the Senate: **SB 54, SB 66, SB 91, SB 160, SB 334, SB 353.**

Delivered to the Secretary of State at 8:15 a.m., April 15, 2015: **HR 2.**

REPORTS OF STANDING COMMITTEES

Representative Essmann reported on behalf of the House Rules Committee stating that the Speaker's ruling on **SB 262** with respect to Montana Constitution Article II Section 18 was upheld.

Minority Leader Hunter appealed the ruling of the House Rules Committee.

Motion **carried** as follows:

Yeas: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Fitzpatrick, Funk, Hayman, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.

Total 52

Nays: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hertz, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.

Total 48

Excused: None.

Total 0

Absent or not voting: None.

Total 0

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Representative Wittich rose on a **Point of Personal Privilege**. He objected to the vote on the appeal of the House Rules Committee and stated that in his opinion, the votes were improper.

Representative Brodehl rose on a **Point of Personal Privilege** stating that as Legislators, the body had taken an oath to uphold the rules as agreed upon and to uphold the Montana State Constitution and that by appealing the rulings of the House Rules Committee, this was not happening.

Minority Leader Hunter rose on a **Point of Personal Privilege** stating that he felt all rules and procedures had been followed.

APPROPRIATIONS (Ballance, Chair): 4/14/2015
HJR 27, be adopted. Report adopted.
SB 52, be concurred in. Report adopted.
SB 180, be concurred in. Report adopted.
SB 212, be concurred in. Report adopted.
SB 234, be concurred in. Report adopted.
SB 399, be concurred in. Report adopted.

APPROPRIATIONS (Ballance, Chair): 4/15/2015

SB 99, be amended as follows:

1. Page 10, line 17.

Strike: "SUBSECTIONS"

Insert: "subsection"

Following: "(3)(b)"

Strike: "AND (3)(C)"

And, as amended, be concurred in. Report adopted.

SB 354, be amended as follows:

1. Title, page 1, line 4.

Following: "PROGRAM"

Insert: "WITHIN THE COAL SEVERANCE TAX TRUST FUND"

2. Title, page 1, line 10.

Following: "SUBCOMMITTEE;"

Insert: "REQUIRING LOCAL GOVERNMENTS TO PROVIDE MATCHING FUNDS FOR PROJECTS BASED ON A FORMULA;"

3. Title, page 1, line 11.

Strike: "CREATING"

Insert: "ALLOCATING AND TRANSFERRING COAL SEVERANCE TAX FUNDS TO"

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4. Title, page 1, line 12.

Following: "FUND"

Strike: "AND"

Insert: "; CREATING A"

5. Title, page 1, line 13 through 14.

Following: "TAXES;"

Strike: "PROVIDING" on line 13 through "FUND;" on line 14

Insert: "PROVIDING A STATUTORY APPROPRIATION;"

6. Title, page 1, line 14.

Strike: "SECTION"

Insert: "SECTIONS"

Following: "17-5-703"

Insert: "AND 17-7-502"

7. Page 1, line 21.

Strike: "and principal"

8. Page 1, line 22.

Strike: "5"

Insert: "6"

9. Page 1, line 24.

Strike: "5"

Insert: "6"

10. Page 2, line 4.

Following: line 3

Insert: "(f) facilities for schools in limited exigent circumstances as outlined in 20-9-516(1)(c),(1)(d), and (1)(f);"

Renumber: subsequent subsections

11. Page 2, line 8.

Following: "government,"

Insert: "a school district,"

12. Page 2, line 16 through line 19.

Strike: "The state treasurer" on line 16 through "through 5]" on line 19

Insert: "The account receives earnings from the build Montana endowment fund as provided in 17-5-703. The money in the account is statutorily appropriated, as provided in 17-7-502, to the department of commerce and may be used only for infrastructure projects authorized by the legislature under [sections 1 through 6]"

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13. Page 3, line 6.

Following: "~~(1)(f):~~"

Insert: "Between 10% and 15% of the funding for projects in the list must be dedicated to projects outlined in 20-9-516(1)(c), (1)(d), and (1)(f)."

14. Page 3, line 21.

Following: "governments,"

Strike: "or"

Following: "districts"

Insert: "governing bodies of school districts, or"

15. Page 3, line 24.

Insert: "NEW SECTION. Section 6. Formula for local government match rate based on relative participation ratio. (1) The match rate for a local government is calculated based on its relative participation ratio.

(2) The relative participation ratio for a local government that is not a county is the number of its city-reported mills divided by the median of the city-reported mills of all cities as reported in the most recent biennial report of the department of revenue.

(3) The relative participation ratio for a county is the sum of its county mills divided by the median of county mills of all counties as reported in the department of revenue's most recent biennial report. The sum of county mills includes all mills other than the city mills as reported in the most recent biennial report of the department of revenue, including state, county, countywide school, and local school average mills, fire district average mills, and miscellaneous mills.

(4) The match rate for a local government is calculated by:

(a) subtracting the local government's relative participation ratio from 1;

(b) dividing the difference by 2; and

(c) multiplying the quotient by 1."

16. Page 3, line 25 through page 6, line 22.

Strike: section 6 in its entirety

Insert: "**Section 7.** Section 17-5-703, MCA, is amended to read:

"17-5-703. (Temporary) Coal severance tax trust funds. (1) The trust established under Article IX, section 5, of the Montana constitution is composed of the following funds:

(a) a coal severance tax bond fund into which the constitutionally dedicated receipts from the coal severance tax must be deposited;

(b) a treasure state endowment fund;

(c) a treasure state endowment regional water system fund;

(d) a coal severance tax permanent fund;

(e) a coal severance tax income fund; and

(f) a big sky economic development fund.

(2) (a) The state treasurer shall determine, on July 1 of each year, the amount necessary to meet all principal and interest payments on bonds payable from the coal severance tax bond fund during the next 12 months and retain that amount in the coal severance tax bond fund.

(b) The amount in the coal severance tax bond fund in excess of the amount required in subsection (2)(a) must be transferred from that fund as provided in subsections (3) and (4).

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(3) (a) Until June 30, 2016, the state treasurer shall quarterly transfer to the treasure state endowment fund 50% of the amount in the coal severance tax bond fund in excess of the amount that is specified in subsection (2) to be retained in the fund.

(b) Until June 30, 2016, the state treasurer shall quarterly transfer to the treasure state endowment regional water system fund 25% of the amount in the coal severance tax bond fund in excess of the amount that is specified in subsection (2) to be retained in the fund.

(c) The state treasurer shall monthly transfer from the treasure state endowment fund to the treasure state endowment special revenue account the amount of earnings, excluding unrealized gains and losses, required to meet the obligations of the state that are payable from the account in accordance with 90-6-710. Earnings not transferred to the treasure state endowment special revenue account must be retained in the treasure state endowment fund.

(d) The state treasurer shall monthly transfer from the treasure state endowment regional water system fund to the treasure state endowment regional water system special revenue account the amount of earnings, excluding unrealized gains and losses, required to meet the obligations of the state that are payable from the account for regional water systems authorized under 90-6-715. Earnings not transferred to the treasure state endowment regional water system special revenue account must be retained in the treasure state endowment regional water system fund.

(4) (a) From July 1, 2005, through June 30, 2025, the state treasurer shall quarterly transfer to the big sky economic development fund 25% of the amount in the coal severance tax bond fund in excess of the amount that is specified in subsection (2) to be retained in the fund.

(b) The state treasurer shall monthly transfer from the big sky economic development fund to the economic development special revenue account, provided for in 90-1-205, the amount of earnings, excluding unrealized gains and losses, required to meet the obligations of the state that are payable from the account in accordance with 90-1-204. Earnings not transferred to the economic development special revenue account must be retained in the big sky economic development fund.

(5) Any amount in the coal severance tax bond fund in excess of the amount that is specified in subsection (2)(a) to be retained in the fund and that is not otherwise allocated under this section must be deposited in the coal severance tax permanent fund. (Terminates June 30, 2016--secs. 8 through 10, Ch. 390, L. 2013.)

17-5-703. (Effective July 1, 2016) Coal severance tax trust funds. (1) The trust established under Article IX, section 5, of the Montana constitution is composed of the following funds:

(a) a coal severance tax bond fund into which the constitutionally dedicated receipts from the coal severance tax must be deposited;

(b) a treasure state endowment fund;

(c) a coal severance tax permanent fund;

(d) a coal severance tax income fund; ~~and~~

(e) a big sky economic development fund; and

(f) a build Montana endowment fund.

(2) (a) The state treasurer shall determine, on July 1 of each year, the amount necessary to meet all principal and interest payments on bonds payable from the coal severance tax bond fund during the next 12 months and retain that amount in the coal severance tax bond fund.

(b) The amount in the coal severance tax bond fund in excess of the amount required in subsection (2)(a) must be transferred from that fund as provided in subsections (3) and (4).

(3) (a) Until June 30, 2016, the state treasurer shall quarterly transfer to the treasure state

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endowment fund 50% of the amount in the coal severance tax bond fund in excess of the amount that is specified in subsection (2) to be retained in the fund.

(b) The state treasurer shall monthly transfer from the treasure state endowment fund to the treasure state endowment special revenue account the amount of earnings, excluding unrealized gains and losses, required to meet the obligations of the state that are payable from the account in accordance with 90-6-710. Earnings not transferred to the treasure state endowment special revenue account must be retained in the treasure state endowment fund.

(4) (a) Starting July 1, 2016, the state treasurer shall quarterly transfer to the build Montana endowment fund provided for in [section 3(1)] 75% of the amount in the coal severance tax bond fund in excess of the amount that is specified in subsection (2) to be retained in the fund.

(b) The state treasurer shall monthly transfer from the build Montana endowment fund to the build Montana special revenue account the amount of earnings, excluding unrealized gains and losses, required to meet the obligations of the state that are payable from the account. Earnings not transferred to the build Montana special revenue account must be retained in the build Montana endowment fund.

~~(4)~~(5) (a) From July 1, 2005, through June 30, 2025, the state treasurer shall quarterly transfer to the big sky economic development fund 25% of the amount in the coal severance tax bond fund in excess of the amount that is specified in subsection (2) to be retained in the fund.

(b) The state treasurer shall monthly transfer from the big sky economic development fund to the economic development special revenue account, provided for in 90-1-205, the amount of earnings, excluding unrealized gains and losses, required to meet the obligations of the state that are payable from the account in accordance with 90-1-204. Earnings not transferred to the economic development special revenue account must be retained in the big sky economic development fund.

~~(5)~~(6) Any amount in the coal severance tax bond fund in excess of the amount that is specified in subsection (2)(a) to be retained in the fund and that is not otherwise allocated under this section must be deposited in the coal severance tax permanent fund."

Insert: 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.

(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: 2-15-247; 2-17-105; 5-11-120; 5-11-407; 5-13-403; 7-4-2502; 10-1-108; 10-1-1202; 10-1-1303; 10-2-603; 10-3-203; 10-3-310; 10-3-312; 10-3-314; 10-4-301; 15-1-121; 15-1-218; 15-35-108; 15-36-332; 15-37-117; 15-39-110; 15-65-121; 15-70-101; 15-70-369; 15-70-601; 16-11-509; 17-3-106; 17-3-112; 17-3-212; 17-3-222; 17-3-241; 17-6-101; 18-11-112; 19-3-319; 19-6-404; 19-6-410; 19-9-702; 19-13-604; 19-17-301; 19-18-512; 19-19-305; 19-19-506; 19-20-604; 19-20-607; 19-21-203; 20-8-107; 20-9-534; 20-9-622; 20-26-1503; 22-1-327; 22-3-1004; 23-4-105; 23-5-306; 23-5-409; 23-5-612; 23-7-301; 23-7-402; 30-10-1004; 37-43-204; 37-51-501; 39-1-105; 39-71-503; 41-5-2011; 42-2-105; 44-4-1101; 44-12-206; 44-13-102; 53-1-109; 53-1-215; 53-2-208; 53-9-113;

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53-24-108; 53-24-206; 60-11-115; 61-3-415; 69-3-870; 75-1-1101; 75-5-1108; 75-6-214; 75-11-313; 76-13-150; 76-13-416; 77-1-108; 77-2-362; 80-2-222; 80-4-416; 80-11-518; 81-1-112; 81-7-106; 81-10-103; 82-11-161; 85-20-1504; 85-20-1505; 87-1-603; 90-1-115; 90-1-205; 90-1-504; 90-3-1003; 90-6-331; [section 3(2)]; and 90-9-306.

(4) There is a statutory appropriation to pay the principal, interest, premiums, and costs of issuing, paying, and securing all bonds, notes, or other obligations, as due, that have been authorized and issued pursuant to the laws of Montana. Agencies that have entered into agreements authorized by the laws of Montana to pay the state treasurer, for deposit in accordance with 17-2-101 through 17-2-107, as determined by the state treasurer, an amount sufficient to pay the principal and interest as due on the bonds or notes have statutory appropriation authority for the payments. (In subsection (3): pursuant to sec. 10, Ch. 360, L. 1999, the inclusion of 19-20-604 terminates contingently when the amortization period for the teachers' retirement system's unfunded liability is 10 years or less; pursuant to sec. 10, Ch. 10, Sp. L. May 2000, secs. 3 and 6, Ch. 481, L. 2003, and sec. 2, Ch. 459, L. 2009, the inclusion of 15-35-108 terminates June 30, 2019; pursuant to sec. 73, Ch. 44, L. 2007, the inclusion of 19-6-410 terminates contingently upon the death of the last recipient eligible under 19-6-709(2) for the supplemental benefit provided by 19-6-709; pursuant to sec. 14, Ch. 374, L. 2009, the inclusion of 53-9-113 terminates June 30, 2015; pursuant to sec. 5, Ch. 442, L. 2009, the inclusion of 90-6-331 terminates June 30, 2019; pursuant to sec. 16, Ch. 58, L. 2011, the inclusion of 30-10-1004 terminates June 30, 2017; pursuant to sec. 6, Ch. 61, L. 2011, the inclusion of 76-13-416 terminates June 30, 2019; pursuant to sec. 13, Ch. 339, L. 2011, the inclusion of 81-1-112 and 81-7-106 terminates June 30, 2017; pursuant to sec. 11(2), Ch. 17, L. 2013, the inclusion of 17-3-112 terminates on occurrence of contingency; pursuant to secs. 3 and 5, Ch. 244, L. 2013, the inclusion of 22-1-327 is effective July 1, 2015, and terminates July 1, 2017; and pursuant to sec. 10, Ch. 413, L. 2013, the inclusion of 2-15-247, 39-1-105, 53-1-215, and 53-2-208 terminates June 30, 2015.)"

{Internal References to 17-7-502:

2-15-247	2-17-105	5-11-120	5-11-407
5-13-403	7-4-2502	10-1-108	10-1-1202
10-1-1303	10-2-603	10-3-203	10-3-310
10-3-312	10-3-312	10-3-314	10-4-301
15-1-121	15-1-218	15-35-108	15-35-108
15-35-108	15-35-108	15-36-332	15-36-332
15-37-117	15-39-110	15-65-121	15-70-101
15-70-369	15-70-601	16-11-509	17-1-508
17-3-106	17-3-112	17-3-212	17-3-222
17-3-241	17-6-101	17-7-501	18-11-112
19-3-319	19-6-404	19-6-410	19-9-702
19-13-604	19-17-301	19-18-512	19-19-305
19-19-506	19-20-604	19-20-607	19-21-203
20-8-107	20-9-534	20-9-622	20-26-1503
22-1-327	22-3-1004	23-4-105	23-4-105
23-5-306	23-5-409	23-5-612	23-7-301
23-7-402	23-7-402	23-7-402	30-10-1004
37-43-204	37-51-501	39-1-105	39-71-503
41-5-2011	42-2-105	44-4-1101	44-12-206
44-13-102	53-1-109	53-1-215	53-2-208

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53-9-113	53-24-108	53-24-108	53-24-206
60-11-115	61-3-415	69-3-870	75-1-1101
75-5-1108	75-6-214	75-11-313	76-13-150
76-13-416	77-1-108	77-2-362	80-2-222
80-4-416	80-11-518	81-1-112	81-7-106
81-10-103	82-11-161	82-11-161	85-20-1504
85-20-1505	87-1-603	90-1-115	90-1-115
90-1-205	90-1-504	90-3-1003	90-6-331
90-9-306 }			

Insert: "NEW SECTION. **Section 9. Fund transfer.** On July 1, 2015, the amount of \$20 million is transferred from the coal severance tax permanent fund to the build Montana fund established in [section 3]."

17. Page 6, line 24.

Strike: "5"

Insert: "6"

18. Page 6, line 25.

Strike: "5"

Insert: "6"

19. Page 6, line 27 through page 7, line 1.

Strike: section 8 through section 9 in their entirety

Insert: "NEW SECTION. Section 11. Effective date. [This act] is effective July 1, 2015."

And, as amended, be concurred in. Report adopted.

FISH, WILDLIFE AND PARKS (Flynn, Chair):

4/14/2015

SB 309, be concurred in. Report adopted.

LOCAL GOVERNMENT (Greef, Chair):

4/14/2015

SJR 20, be concurred in. Report adopted.

SJR 21, be concurred in. Report adopted.

TAXATION (Miller, Chair):

4/14/2015

SB 157, be amended as follows:

1. Title, page 1, line 7.

Following: "LAND"

Strike: ", "

Insert: "AND"

2. Title, page 1, line 8.

Following: "PROPERTY"

Strike: ", " through "LAND"

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3. Title, page 1, line 10.

Following: "15-1-101,"

Insert: "15-2-301,"

4. Title, page 1, line 12.

Following: "15-15-102,"

Insert: "15-15-103,"

5. Page 1, line 20.

Following: "three"

Strike: ", "

Insert: "and"

Following: "four"

Strike: ", AND class ten"

6. Page 1, line 21.

Strike: "15"

Insert: "16"

7. Page 1, line 23.

Strike: "5; AND 6"

Insert: "6 and 7"

8. Page 7, line 30.

Following: line 30

Insert: "**Section 5.** Section 15-2-301, MCA, is amended to read:

"15-2-301. Appeal of county tax appeal board decisions. (1) The county tax appeal board shall mail a copy of its decision to the taxpayer and to the property assessment division of the department of revenue. If the appearance provisions of 15-15-103 have been complied with, a person or the department on behalf of the state or any municipal corporation aggrieved by the action of the county tax appeal board may appeal to the state board by filing with the state tax appeal board a notice of appeal within 30 calendar days after the receipt of the decision of the county board. The notice must specify the action complained of and the reasons assigned for the complaint. Notice of acceptance of an appeal must be given to the county tax appeal board by the state tax appeal board. The state board shall set the appeal for hearing either in its office in the capital or the county seat as the board considers advisable to facilitate the performance of its duties or to accommodate parties in interest. The board shall give to the appellant and to the respondent at least 15 calendar days' notice of the time and place of the hearing.

(2) At the time of giving notice of acceptance of an appeal, the state board may require the county board to certify to it the minutes of the proceedings resulting in the action and all testimony taken in connection with its proceedings. The state board may, in its discretion, determine the appeal on the record if all parties receive a copy of the transcript and are permitted to submit additional sworn statements, or the state board may hear further testimony. For the purpose of expediting its work, the state board may refer any appeal to one of its members or to a designated hearings officer. The board member or hearings officer may exercise all the powers of the board

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in conducting a hearing and shall, as soon as possible after the hearing, report the proceedings, together with a transcript or a tape recording of the hearing, to the board. The state board shall determine the appeal on the record.

(3) The state tax appeal board must consider an independent appraisal provided by the taxpayer if the appraisal meets standards set by the Montana board of real estate appraisers and the appraisal was conducted within 6 months of the valuation date. If the state board does not use the appraisal provided by the taxpayer in conducting the appeal, the state board must provide to the taxpayer the reason for not using the appraisal.

~~(3)~~(4) On all hearings at county seats throughout the state, the state board or the member or hearings officer designated to conduct a hearing may employ a competent person to electronically record the testimony received. The cost of electronically recording testimony may be paid out of the general appropriation for the board.

~~(4)~~(5) In connection with any appeal under this section, the state board is not bound by common law and statutory rules of evidence or rules of discovery and may affirm, reverse, or modify any decision. To the extent that this section is in conflict with the Montana Administrative Procedure Act, this section supersedes that act. The state tax appeal board may not amend or repeal any administrative rule of the department. The state tax appeal board shall give an administrative rule full effect unless the board finds a rule arbitrary, capricious, or otherwise unlawful.

~~(5)~~(6) The decision of the state tax appeal board is final and binding upon all interested parties unless reversed or modified by judicial review. Proceedings for judicial review of a decision of the state tax appeal board under this section are subject to the provisions of 15-2-303 and the Montana Administrative Procedure Act to the extent that it does not conflict with 15-2-303.

~~(6)~~(7) Sections 15-6-134 and 15-7-111 may not be construed to prevent the department from implementing an order to change the valuation of property."

Renumber: subsequent sections

9. Page 16.

Following: line 24

Insert: "(2) "PCE" means the implicit price deflator for personal consumption expenditures as published quarterly in the survey of current business by the bureau of economic analysis of the U.S. department of commerce.

(3) "PCE inflation factor" for a tax year means the PCE for April of the prior tax year before the tax year divided by the PCE for April 2015."

Renumber: subsequent subsections

10. Page 16, line 25.

Following: "(2)"

Insert: "(a)"

Following: "is"

Insert: ", subject to the provisions of subsection (4)(b),"

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11. Page 16, line 26.

Strike: "(a)"

Insert: "(i)"

Renumber: subsequent sections

12. Page 16, line 29.

Strike: "10(2)"

Insert: "11(2)"

13. Page 16.

Following: line 29

Insert: "(b) A primary residence may include more than one dwelling when the taxpayer resides in one dwelling for less than 7 months during the tax year and another dwelling for less than 7 months of the same tax year, but lives in the dwellings for more than 7 months of the tax year."

14. Page 17, line 9.

Strike: "or"

15. Page 17, line 10.

Following: "(b)"

Insert: "for assistance under [section 12], the federal adjusted gross income excluding capital and income losses of an applicant as calculated on the Montana income tax return for the prior tax year; or
(c)"

16. Page 17, line 15.

Strike: "11"

Insert: "12"

Strike: "12"

Insert: "13"

17. Page 17, line 16.

Strike: "11"

Insert: "12"

Strike: "12"

Insert: "13"

18. Page 17, line 18.

Strike: "9"

Insert: "10"

19. Page 17, line 20.

Strike: "9"

Insert: "10"

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20. Page 17, line 21.

Strike: "11"

Insert: "12"

Strike: "12"

Insert: "13"

21. Page 17, line 26.

Strike: "9"

Insert: "10"

22. Page 17, line 27.

Following: "applicant"

Insert: "and of the applicant's spouse"

23. Page 18, line 1.

Strike: "9"

Insert: "10"

24. Page 18, line 10.

Strike: "11"

Insert: "12"

Strike: "12"

Insert: "13"

25. Page 18, line 16.

Strike: "11"

Insert: "12"

Strike: "12"

Insert: "13"

26. Page 18, line 18.

Strike: "11"

Insert: "12"

Strike: "12"

Insert: "13"

27. Page 18, line 19 through line 20.

Following: "(11)" on line 19

Strike: "A" on line 19 through "12." on line 20

28. Page 18, line 24 through page 19, line 30.

Strike: sections 11 and 12 in their entirety

Insert: "NEW SECTION. Section 12. Property tax assistance program -- fixed or limited income. (1) There is a property tax assistance program that provides graduated levels of tax assistance for the purpose of assisting citizens with limited or fixed incomes. To be eligible

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for the program, applicants must meet the requirements of [section 11].

(2) The first \$200,000 in appraisal value of residential real property qualifying for the property tax assistance program is taxed at the rates established by 15-6-134(2) multiplied by a percentage figure based on the applicant's qualifying income determined from the following table:

Income	Income	Percentage	
Single Person	Married Couple		Multiplier
Head of Household			
\$0 - \$8,413	\$0 - \$11,217	20%	
\$8,414 - \$12,900	\$11,218 - \$19,630	50%	
\$12,901 - \$21,032	\$19,631 - \$28,043	70%	

(3) The qualifying income levels contained in subsection (2) must be adjusted annually using the PCE inflation factor defined in [section 10], rounded to the nearest whole dollar amount.

NEW SECTION. Section 13. Disabled veteran program. (1) The residential real property of a qualified veteran or a qualified veteran's spouse is eligible to receive a tax rate reduction as provided in [section 12] and this section.

(2) Property qualifying under subsection (1) and owned by a qualified veteran is taxed at the rate provided in 15-6-134 multiplied by a percentage figure based on the applicant's qualifying income determined from the following table:

Income	Income	Percentage	
Single Person	Married Couple		Multiplier
Head of Household			
\$0 - \$37,404	\$0 - \$44,885	0%	
\$37,405 - \$41,145	\$44,886 - \$48,626	20%	
\$41,146 - \$44,885	\$48,627 - \$52,366	30%	
\$44,886 - \$48,626	\$52,367 - \$56,107	50%	

(3) For a surviving spouse who owns property qualifying under subsection (4), the property is taxed at the rate established by 15-6-134 multiplied by a percentage figure based on the spouse's qualifying income determined from the following table:

Income	Percentage	
Surviving Spouse		Multiplier
\$0 - \$31,170	0%	
\$31,171 - \$34,911	20%	
\$34,912 - \$38,651	30%	
\$38,652 - \$42,392	50%	

(4) The property tax exemption under this section remains in effect as long as the qualifying income requirements are met and the property is the primary residence owned and occupied by the veteran or, if the veteran is deceased, by the veteran's spouse and the spouse:

- (a) is the owner and occupant of the house;
- (b) is unmarried; and
- (c) has obtained from the U.S. department of veterans affairs a letter indicating that the veteran was rated 100% disabled or was paid at the 100% disabled rate by the U.S. department of veterans affairs for a service-connected disability at the time of death or that the veteran died while on active duty or as a result of a service-connected disability.

(5) The qualifying income levels contained in subsections (2) and (3) must be adjusted annually by using the PCE inflation factor defined in [section 10], rounded to the nearest whole dollar amount."

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29. Page 20, line 21.

Strike: "9"

Insert: "10"

Strike: "12"

Insert: "13"

30. Page 21, line 22.

Following: "15-6-133"

Strike: ", "

Insert: "and"

31. Page 21, line 22 through line 23.

Strike: "AND" on line 22 through "15-6-143," on line 23

32. Page 21, line 27.

Following: line 27

Insert: "(iii) For class ten property described in 15-6-143, the objection may be made at any time but only once each valuation cycle. An objection must be made within 30 days from the date on the assessment notice for a reduction in the appraised value to be considered for all years of the 6-year appraisal cycle. Any reduction in value resulting from an objection made more than 30 days after the date of the assessment notice applies only for the subsequent remaining years of the 6-year reappraisal cycle."

33. Page 22, line 16.

Strike: ", independent" through the second "property,"

34. Page 22, line 17.

Following: "property."

Insert: "The county tax appeal board must consider an independent appraisal provided by the taxpayer if the appraisal meets standards set by the Montana board of real estate appraisers and the appraisal was conducted within 6 months of the valuation date. If the department does not use the appraisal provided by the taxpayer in conducting the appeal, the department must provide to the taxpayer the reason for not using the appraisal."

35. Page 24, line 24.

Following: "three"

Strike: " "

Insert: "and"

Following: "four"

Strike: ", AND class ten"

Following: "years"

Insert: ", and all property within class ten must be revalued every 6 years"

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36. Page 24, line 27.

Following: "subsection (1)"

Insert: "and shall phase in the value of class ten property"

37. Page 24, line 28.

Following: "same class"

Insert: "and the phased-in value of class ten property"

38. Page 24, line 29.

Following: "three"

Strike: ", "

Insert: "and"

Following: "four"

Strike: ", "

Strike: "AND class ten"

39. Page 24, line 30.

Following: "cycle"

Insert: ", and the reappraisal of class ten property is complete on December 31 of the sixth year of the reappraisal cycle. The amount of the change in valuation from the base year for class ten property must be phased in each year at the rate of 16.66% of the change in valuation"

40. Page 25, line 8.

Following: "three"

Strike: ", "

Insert: "and"

Following: "four"

Strike: ", "

Strike: "AND ten"

41. Page 25, line 10.

Following: "three"

Strike: ", "

Insert: "and class"

Following: "four"

Strike: ", "

Strike: "AND ten"

42. Page 25, line 12.

Following: "years"

Insert: ", and must provide that all class ten property in each county is revalued by January 1, 2015, effective for January 1, 2015, and each succeeding 6 years. The resulting valuation changes for class ten property must be phased in for each year until the next reappraisal. If a percentage of change for each year is not established, then the percentage of phase in for class ten property each year is 16.66%"

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43. Page 25, line 26.

Following: "year"

Insert: "and, for class ten property, substantially equal taxable values at the end of each cyclical revaluation cycle"

44. Page 35, line 22.

Following: line 21

Insert: "**Section 24.** Section 15-15-103, MCA, is amended to read:

"15-15-103. Examination of applicant -- failure to hear application. (1) Before the county tax appeal board grants any application or makes any reduction applied for, it shall examine on oath the person or agent making the application with regard to the value of the property of the person. A reduction may not be made unless the applicant makes an application, as provided in 15-15-102, and attends the county tax appeal board hearing. An appeal of the board's decision may not be made to the state tax appeal board unless the person or the person's agent has exhausted the remedies available through the county tax appeal board. In order to exhaust the remedies, the person or the person's agent shall attend the county tax appeal board hearing. On written request by the person or the person's agent and on the written concurrence of the department, the county tax appeal board may waive the requirement that the person or the person's agent attend the hearing. The testimony of all witnesses at the hearing must be electronically recorded and preserved for 1 year. If the decision of the county tax appeal board is appealed, the record of the proceedings, including the electronic recording of all testimony, must be forwarded, together with all exhibits, to the state tax appeal board. The date of the hearing, the proceedings before the board, and the decision must be entered upon the minutes of the board, and the board shall notify the applicant of its decision by mail within 3 days. A copy of the minutes of the county tax appeal board must be transmitted to the state tax appeal board no later than 3 days after the board holds its final hearing of the year.

(2) (a) Except as provided in 15-15-201, if a county tax appeal board refuses or fails to hear a taxpayer's timely application for a reduction in valuation of property, the taxpayer's application is considered to be granted on the day following the board's final meeting for that year. The department shall enter the appraisal or classification sought in the application in the property tax record. An application is not automatically granted for the following appeals:

(i) those listed in 15-2-302; and

(ii) if a taxpayer's appeal from the department's determination of classification or appraisal made pursuant to 15-7-102 was not received in time, as provided for in 15-15-102, to be considered by the board during its current session.

(b) The county tax appeal board shall provide written notification of each application that was automatically granted pursuant to subsection (2)(a) to the department, the state tax appeal board, and any affected municipal corporation. The notice must include the name of the taxpayer and a description of the subject property.

(3) The county tax appeal board must consider an independent appraisal provided by the taxpayer if the appraisal meets standards set by the Montana board of real estate appraisers and the appraisal was conducted within 6 months of the valuation date. If the county tax appeal board does not use the appraisal provided by the taxpayer in conducting the appeal, the county board must provide to the taxpayer the reason for not using the appraisal."

Renumber: subsequent sections

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45. Page 36, line 17.

Strike: "9"

Insert: "10"

Strike: "12"

Insert: "13"

46. Page 37, line 20.

Strike: "11"

Insert: "12"

47. Page 42, line 27.

Strike: " 1 "

48. Page 42, line 27 through line 28.

Strike: "for" on line 27 through "period" on line 28

49. Page 43, line 1.

Following: "8%."

Insert: "However, the capitalization rate for each year of the base period for tax years 2015 through 2020 may not be less than 8%."

50. Page 45, line 17.

Strike: "9"

Insert: "10"

Strike: "12"

Insert: "13"

51. Page 45, line 18.

Strike: "9"

Insert: "10"

Strike: "12"

Insert: "13"

And, as amended, be concurred in. Report adopted.

SB 171, be amended as follows:

1. Title, line 10.

Following: "CREDITS;"

Insert: "REVISING CERTAIN INDIVIDUAL INCOME TAX CREDITS;"

2. Title, page 1, line 15.

Following: "LAWS;"

Insert: "REENACTING THE BIG SKY ON THE BIG SCREEN ACT AND MAKING PERMANENT THE AVAILABILITY AND USE OF TAX CREDITS; PROMOTING THE MOTION PICTURE

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AND TELEVISION INDUSTRIES AND RELATED MEDIA IN MONTANA BY PROVIDING TAX INCENTIVES FOR FILMING AND FOR DEVELOPING MAGAZINE ADVERTISING IN MONTANA; ALLOWING A PRODUCTION COMPANY A TAX CREDIT FOR EMPLOYING MONTANA RESIDENTS; ALLOWING A PRODUCTION COMPANY A TAX CREDIT FOR QUALIFYING EXPENDITURES MADE IN MONTANA; REQUIRING A PRODUCTION COMPANY TO APPLY TO THE DEPARTMENT OF COMMERCE FOR STATE CERTIFICATION OF A PRODUCTION TO QUALIFY FOR THE TAX CREDITS; REQUIRING AN APPLICATION AND AN APPLICATION FEE FOR A PRODUCTION COMPANY TO CLAIM TAX CREDITS FOR A STATE-CERTIFIED PRODUCTION; REQUIRING THAT THE APPLICATION FEE BE USED FOR ADMINISTERING THE TAX CREDITS; PROVIDING A STATUTORY APPROPRIATION;"

3. Title, line 17.

Following: "15-30-2329,"

Insert: "15-30-2337, 15-30-2341,"

4. Title, page 1, line 19.

Following: "15-63-202,"

Insert: "17-7-502,"

5. Title, page 1, line 28.

Strike: "15-32-601" through "15-32-611,"

6. Title, page 1, line 29.

Strike: "A DELAYED EFFECTIVE DATE"

Insert: "EFFECTIVE DATES"

Strike: "AN"

7. Title, page 1, line 30.

Strike: "DATE"

Insert: "DATES"

8. Page 3, line 27.

Following: line 26

Insert: "NEW SECTION. Section 2. Short title. [Sections 2 through 11] may be cited as the "Big Sky on the Big Screen Act"."

Insert: "NEW SECTION. Section 3. Purpose. (1) The purposes of [sections 2 through 11] are to enhance Montana's economy by revitalizing and expanding the motion picture and television industries and related media in Montana and to promote the growth of small businesses. The objectives of [sections 2 through 11] are to:

(a) renew interest in Montana as a premier location for the production of motion pictures, documentaries, television programs and commercials, and magazine advertising;

(b) encourage the creation of jobs that pay well for Montana workers and university graduates;

(c) enhance the growth of Montana businesses that provide goods and services for these

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types of productions; and

(d) help promote the tourism industry in Montana.

(2) The objectives in subsection (1) will best be achieved by offering tax incentives to production companies for hiring Montana residents and for purchasing Montana goods and services."

Insert: "NEW SECTION. Section 4. Definitions. As used in [sections 2 through 11], unless the context requires otherwise, the following definitions apply:

(1) "Compensation" means salary, wages, or other compensation, including related benefits paid to a Montana resident.

(2) (a) "Production" means a nationally or regionally distributed feature-length film, short film, documentary, television series or segment, television pilot, magazine advertising other than advertising for tobacco products, or commercial made in Montana, in whole or in part, for theatrical, television, video, internet, or other viewing.

(b) The term does not include the production of television coverage of news and athletic events or a film, video, internet production, television series, magazine advertising, or commercial that:

(i) contains any obscene material or performance as described in 45-8-201(2); or

(ii) is produced in whole or in part with money received for tobacco product placement, advertisement, or other tobacco use in the production.

(3) (a) "Production company" means a company engaged in the business of producing nationally or regionally distributed productions.

(b) The term does not include a company owned, affiliated, or controlled by, in whole or in part, a company or person that is in default on a loan made by this state or a loan guaranteed by this state or a company or person that has filed for bankruptcy.

(4) (a) "Qualified expenditures" means expenditures in Montana made by a production company that are directly related to a state-certified production. The term includes expenditures for lodging expenses, restaurant and food expenses, location fees, lumber and construction materials, rental of production equipment and vehicles, and supplies and materials that will be used in the production.

(b) The term does not include expenditures made for goods and services obtained out of state.

(5) "Resident" or "Montana resident", for the purpose of determining eligibility for the tax credit provided under [section 8], has the meaning provided in 15-30-2101.

(6) "State-certified production" means a production certified by the department of commerce as provided in [section 5] and produced by a production company that has a national or regional distribution plan, including but not limited to a major theatrical exhibition, film festival, television network, cable television programming, magazine advertising, or video or internet distribution."

Insert: "NEW SECTION. Section 5. Application for state certification -- approval -- revocation -- eligibility for tax credits -- rules. (1) A production company may not receive the tax credits allowed under [sections 8 and 9] unless the production has been certified by the department of commerce, as provided in this section, and has applied to the department of revenue for the tax credits as provided in [section 7]. The certification by the department of commerce must occur within 30 days after submission of the application under this section.

(2) An application, on a form provided by the department of commerce, must be submitted by the production company to the department of commerce before the start of principal

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photography. The application must include:

(a) the production company's name, primary home address, business address, telephone and fax numbers, incorporation information, and federal tax identification number;

(b) the address and telephone and fax numbers of the production company's Montana office;

(c) the name of the line producer, unit production manager, or production accountant or the names of all three;

(d) a statement that the applicant meets the definition of a production company under [section 4];

(e) the title of the production;

(f) the type of production;

(g) the proposed dates of production from preproduction to the start and completion of principal photography;

(h) a copy or synopsis of the production script;

(i) a list of the production locations;

(j) a statement that the proposed production:

(i) does not contain any material or performance that would be considered obscene under 45-8-201(2); or

(ii) will not receive any money for tobacco product placement, advertisement, or other tobacco use in the production; and

(k) if the production is a feature-length film, a statement that the production will include a line in the production's film credits that the production was filmed in Montana.

(3) The application must be signed by the manager, agent, president, vice president, or other person authorized to represent the production company.

(4) (a) The department of commerce shall notify the applicant within 30 days of receipt of the application as to whether the production qualifies as a state-certified production.

(b) (i) Subject to subsection (4)(b)(ii), if the department of commerce approves the application, the department of commerce shall provide a certification number to the applicant and notify the department of revenue of the approval and certification number.

(ii) If the production is a feature-length film, the production company and the department of commerce, prior to the issuance of the certification number, shall enter into an agreement that the production company will comply with the provisions of subsection (2)(k). The agreement may provide for remedies if the production company violates the agreement.

(5) If the department of commerce determines that the production company has violated the provisions of subsection (2)(d) or (2)(j), the department of commerce may revoke the state certification of the production. If the department of commerce revokes the state certification, the department of commerce shall notify the department of revenue. The production company has the right to a hearing under Title 2, chapter 4, part 6.

(6) The department of commerce shall prescribe rules, including a procedure for review of that department's denial or revocation of state certification, necessary to carry out the provisions of this section."

Insert: "NEW SECTION. Section 6. Submission of costs. Within 60 days of completion of principal photography, the production company shall submit to the department a statement of all expenditures and compensation paid to Montana residents."

Insert: "NEW SECTION. Section 7. Application for tax credit -- fee. (1) To receive the

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tax credits under [sections 8 and 9] for a state-certified production, a production company shall apply to the department on a form prescribed by the department. The form must be accompanied by an application fee. The application must be made and the fee paid at the time the production company files its tax return.

(2) The application fee is \$500.

(3) The fee must be deposited in the state special revenue account. The fee is statutorily appropriated, as provided in 17-

7-502, in equal amounts to the department of revenue and the department of commerce to administer the provisions of [section 5 and sections 7 through 11]."

Insert: "NEW SECTION. Section 8. Employment production tax credit. (1) A production company that has submitted an application for a tax credit and paid the fee as required under [section 7] is allowed a tax credit against the taxes imposed by chapter 30 or 31 for the employment of residents of this state in connection with a state-certified production in the state. Except as provided in subsection (4)(b), the credit is equal to credit carryovers and the credit for the tax year.

(2) The aggregate of the credit allowed under this section for a production occurring in the production company's tax year is equal to the sum of 14% of the first \$50,000 or less of actual compensation paid to each Montana resident employed in connection with the state-certified production during the tax year.

(3) The taxpayer is required to provide to the department, on a form prescribed by the department, a list of all cast and crew participating in the production and the amount of compensation paid to each Montana resident. The form returned by the taxpayer must include the certification number provided for in [section 5].

(4) If the credit exceeds the taxpayer's tax liability, the taxpayer shall make a one-time election to claim the credit for each state-certified production allowed under this section as follows:

(a) the credit may be refunded; or

(b) the credit may be carried forward against the taxes imposed by chapter 30 or 31 for the 4 succeeding tax years.

(5) A C. corporation, an individual, an S. corporation, or a partnership qualifies for the credit under this section. If the credit is claimed by an S. corporation or a partnership, the credit must be attributed to the shareholders, partners, or members in the same proportion used to report income or loss for state tax purposes.

(6) The credit allowed under this section may not be claimed by a taxpayer if the taxpayer has included the amount of the compensation upon which the amount of the credit was computed as a deduction under 15-30-2131 or 15-31-114.

(7) If any application of this section is held invalid, this section applies to other situations or persons in a manner that is not included in the invalid application."

Insert: "NEW SECTION. Section 9. Tax credit for qualified expenditures. (1) A production company that has submitted an application and paid the fee as required under [section 7] is allowed a tax credit against the taxes imposed by chapter 30 or 31 for qualified expenditures in this state made in connection with a state-certified production in the state. The credit allowed under this section is equal to 9% of the total qualified expenditures incurred in connection with the state-certified production during the tax year.

(2) (a) The taxpayer is required to provide to the department, on a form prescribed by the department, the amount of qualified expenditures. The form returned by the taxpayer must include the certification number provided for in [section 5]. The taxpayer shall also provide other

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information required by the department to verify the accuracy of the qualified expenditures.

(b) The taxpayer shall certify in writing to the department, under penalty of false swearing as provided in 45-7-202, that the taxpayer has paid in full to each vendor in Montana for all goods and services purchased by the taxpayer in connection with the state-certified production during the tax year. A credit under this section may not be claimed unless the taxpayer has paid in full for all purchases of goods and services from Montana vendors.

(3) The credit allowed under this section must be refunded if a taxpayer has tax liability less than the amount of the credit.

(4) A C. corporation, an individual, an S. corporation, or a partnership qualifies for the credit under this section. If the credit is claimed by an S. corporation or a partnership, the credit must be attributed to the shareholders, partners, or members in the same proportion used to report income or loss for state tax purposes.

(5) The credit allowed under this section may not be claimed by a taxpayer if the taxpayer has included the amount of the qualified expenditure upon which the amount of the credit was computed as a deduction under 15-30-2131 or 15-31-114."

Insert: "NEW SECTION. **Section 10. Denial of claim for credit -- recapture.** A taxpayer whose state-certified production has been revoked as provided in [section 5(5)] may not claim the credits allowed under [sections 8 and 9]. If the department of commerce revokes the state certification of a production company after the production company has taken a credit under [section 8 or 9], the production company shall refund the amount of any credits taken. The taxpayer is subject to the penalty and interest provisions of this chapter."

Insert: "NEW SECTION. **Section 11. Rules.** (1) The department of revenue shall adopt rules that are necessary to implement and administer [sections 7 through 10] and this section. The department shall, in consultation with the department of commerce, develop procedures for determining compensation paid to residents and qualified expenditures for the credits allowed under [sections 8 and 9] and for taxpayer compliance with the provisions of [section 5].

(2) The department and the department of commerce shall jointly adopt rules related to the definitions in [section 4]."

Renumber: subsequent sections

9. Page 13, line 18.

Strike: "\$34,400"

Insert: "\$43,400"

Strike: "4.8%"

Insert: "4.7%"

10. Page 13, line 19.

Strike: "\$34,400"

Insert: "\$43,400"

Strike: "6%"

Insert: "6.1%"

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11. Page 13, line 21.

Strike: "\$25,800"

Insert: "\$32,550"

Strike: "4.8%"

Insert: "4.7%"

12. Page 13, line 22.

Strike: "\$25,800"

Insert: "\$32,550"

Strike: "6%"

Insert: "6.1%"

13. Page 13, line 24.

Strike: "\$17,200"

Insert: "\$21,700"

Strike: "4.8%"

Insert: "4.7%"

14. Page 13, line 25.

Strike: "\$17,200"

Insert: "\$21,700"

Strike: "6%"

Insert: "6.1%"

15. Page 13, line 28.

Strike: "\$17,200"

Insert: "\$21,700"

Strike: "4.8%"

Insert: "4.7%"

16. Page 13, line 29.

Strike: "\$17,200"

Insert: "\$21,700"

Strike: "6%"

Insert: "6.1%"

17. Page 14, line 5.

Strike: "4.8%" in both places

Insert: "4.7%" in both places

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18. Page 14, line 6.

Strike: "6%"

Insert: "6.1%"

Strike: "4.8%"

Insert: "4.7%"

19. Page 14, line 13.

Strike: "4.8%"

Insert: "4.7%"

Strike: "3.3%"

Insert: "3.2%"

20. Page 14, line 15.

Strike: "4.8%"

Insert: "4.7%"

21. Page 14, line 17.

Strike: "4.8%"

Insert: "4.7%"

22. Page 14, line 18.

Strike: "4.8%"

Insert: "4.7%"

23. Page 14, line 20.

Strike: "4.8%"

Insert: "4.7%"

24. Page 14, line 21.

Strike: "3.3%"

Insert: "3.2%"

25. Page 14, line 23.

Strike: "4.5%"

Insert: "4.6%"

26. Page 14, line 24.

Strike: "6%"

Insert: "6.1%"

27. Page 14, line 25.

Strike: "4.5%"

Insert: "4.6%"

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28. Page 16, line 4.

Following: "(2)"

Insert: "except as provided in subsection (3),"

29. Page 16, line 8.

Following: "unless"

Insert: ":

(a)"

Following: "year"

Insert: "; or

(b) filing of a joint Montana return is prohibited by state law"

30. Page 18.

Following: line 26

Insert: "**Section 25.** Section 15-30-2337, MCA, is amended to read:

"15-30-2337. Residential property tax credit for elderly Homeowner and renter income tax credit for older adults -- definitions. As used in 15-30-2337 through 15-30-2341, the following definitions apply:

(1) "Claim period" means the tax year for individuals required to file Montana individual income tax returns and the calendar year for individuals not required to file returns.

(2) "Claimant" means a person who is eligible to file a claim under 15-30-2338.

(3) "Department" means the department of revenue.

(4) "Gross household income" means all income received by all individuals of a household while they are members of the household.

(5) "Gross rent" means the total rent in cash or its equivalent actually paid during the claim period by the renter or lessee for the right of occupancy of the homestead pursuant to an arm's-length transaction with the landlord.

(6) "Homestead" means:

~~_____ (a) a single-family dwelling or unit of a multiple-unit dwelling that is subject to property taxes in Montana and as much of the surrounding land, but not in excess of 1 acre, as is reasonably necessary for its use as a dwelling; or~~

~~_____ (b) a single-family dwelling or unit of a multiple-unit dwelling that is rented from a county or municipal housing authority as provided in Title 7, chapter 15.~~

(7) (a) "Household" means an association of persons who live in the same dwelling, sharing its furnishings, facilities, accommodations, and expenses.

(b) The term does not include bona fide lessees, tenants, or roomers and boarders on contract.

(8) "Household income" means the amount obtained by subtracting \$6,300 from gross household income.

(9) (a) "Income" means, except as provided in subsection (9)(b), federal adjusted gross income, without regard to loss, as that quantity is defined in the Internal Revenue Code of the United States, plus all nontaxable income, including but not limited to:

(i) the amount of any pension or annuity, including Railroad Retirement Act benefits and veterans' disability benefits;

(ii) the amount of capital gains excluded from adjusted gross income;

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(iii) alimony;
(iv) support money;
(v) nontaxable strike benefits;
(vi) cash public assistance and relief;
(vii) interest on federal, state, county, and municipal bonds; and
(viii) all payments received under federal social security except social security income paid directly to a nursing home.

(b) For the purposes of this subsection (9), income is reduced by the taxpayer's basis.

(10) "Property tax billed" means taxes levied against the homestead, including special assessments and fees but excluding penalties or interest during the claim period.

(11) "Rent-equivalent tax paid" means 15% of the gross rent."

Insert: "Section 26. Section 15-30-2341, MCA, is amended to read:

"15-30-2341. Residential property tax credit for elderly Homeowner and renter income tax credit for older adults -- limitations -- denial of claim. (1) Only one claimant per household in a claim period under the provisions of 15-30-2337 through 15-30-2341 is entitled to relief.

(2) ~~Except as provided in subsection (3), a claim for relief may not be allowed for any portion of property taxes billed or rent-equivalent taxes paid that is derived from a public rent or tax subsidy program.~~

~~_____ (3) Except for dwellings rented from a county or municipal housing authority, a A claim for relief may not be is allowed on rented lands or rented dwellings that are not subject to Montana property taxes during the claim period.~~

~~(4)~~(3) A person filing a false or fraudulent claim under the provisions of 15-30-2337 through 15-30-2341 must be charged with the offense of unsworn falsification to authorities pursuant to 45-7-203. If a false or fraudulent claim has been paid, the amount paid may be recovered as any other debt owed to the state. An additional 10% may be added to the amount due as a penalty. The unpaid debt must bear interest from the date of the original payment of claim until paid, at the rate of 1% per month.""

Renumber: subsequent sections

31. Page 32, line 18.

Strike: "act"

Insert: "section"

32. Page 40, line 19.

Following: line 18

Insert: "Section 49. 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

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that a statutory appropriation is made as provided in this section.

(3) The following laws are the only laws containing statutory appropriations: 2-15-247; 2-17-105; 5-11-120; 5-11-407; 5-13-403; 7-4-2502; 10-1-108; 10-1-1202; 10-1-1303; 10-2-603; 10-3-203; 10-3-310; 10-3-312; 10-3-314; 10-4-301; 15-1-121; 15-1-218; [section 7]; 15-35-108; 15-36-332; 15-37-117; 15-39-110; 15-65-121; 15-70-101; 15-70-369; 15-70-601; 16-11-509; 17-3-106; 17-3-112; 17-3-212; 17-3-222; 17-3-241; 17-6-101; 18-11-112; 19-3-319; 19-6-404; 19-6-410; 19-9-702; 19-13-604; 19-17-301; 19-18-512; 19-19-305; 19-19-506; 19-20-604; 19-20-607; 19-21-203; 20-8-107; 20-9-534; 20-9-622; 20-26-1503; 22-1-327; 22-3-1004; 23-4-105; 23-5-306; 23-5-409; 23-5-612; 23-7-301; 23-7-402; 30-10-1004; 37-43-204; 37-51-501; 39-1-105; 39-71-503; 41-5-2011; 42-2-105; 44-4-1101; 44-12-206; 44-13-102; 53-1-109; 53-1-215; 53-2-208; 53-9-113; 53-24-108; 53-24-206; 60-11-115; 61-3-415; 69-3-870; 75-1-1101; 75-5-1108; 75-6-214; 75-11-313; 76-13-150; 76-13-416; 77-1-108; 77-2-362; 80-2-222; 80-4-416; 80-11-518; 81-1-112; 81-7-106; 81-10-103; 82-11-161; 85-20-1504; 85-20-1505; 87-1-603; 90-1-115; 90-1-205; 90-1-504; 90-3-1003; 90-6-331; and 90-9-306.

(4) There is a statutory appropriation to pay the principal, interest, premiums, and costs of issuing, paying, and securing all bonds, notes, or other obligations, as due, that have been authorized and issued pursuant to the laws of Montana. Agencies that have entered into agreements authorized by the laws of Montana to pay the state treasurer, for deposit in accordance with 17-2-101 through 17-2-107, as determined by the state treasurer, an amount sufficient to pay the principal and interest as due on the bonds or notes have statutory appropriation authority for the payments. (In subsection (3): pursuant to sec. 10, Ch. 360, L. 1999, the inclusion of 19-20-604 terminates contingently when the amortization period for the teachers' retirement system's unfunded liability is 10 years or less; pursuant to sec. 10, Ch. 10, Sp. L. May 2000, secs. 3 and 6, Ch. 481, L. 2003, and sec. 2, Ch. 459, L. 2009, the inclusion of 15-35-108 terminates June 30, 2019; pursuant to sec. 73, Ch. 44, L. 2007, the inclusion of 19-6-410 terminates contingently upon the death of the last recipient eligible under 19-6-709(2) for the supplemental benefit provided by 19-6-709; pursuant to sec. 14, Ch. 374, L. 2009, the inclusion of 53-9-113 terminates June 30, 2015; pursuant to sec. 5, Ch. 442, L. 2009, the inclusion of 90-6-331 terminates June 30, 2019; pursuant to sec. 16, Ch. 58, L. 2011, the inclusion of 30-10-1004 terminates June 30, 2017; pursuant to sec. 6, Ch. 61, L. 2011, the inclusion of 76-13-416 terminates June 30, 2019; pursuant to sec. 13, Ch. 339, L. 2011, the inclusion of 81-1-112 and 81-7-106 terminates June 30, 2017; pursuant to sec. 11(2), Ch. 17, L. 2013, the inclusion of 17-3-112 terminates on occurrence of contingency; pursuant to secs. 3 and 5, Ch. 244, L. 2013, the inclusion of 22-1-327 is effective July 1, 2015, and terminates July 1, 2017; and pursuant to sec. 10, Ch. 413, L. 2013, the inclusion of 2-15-247, 39-1-105, 53-1-215, and 53-2-208 terminates June 30, 2015.)"

Renumber: subsequent sections

33. Page 72, line 18 through line 25.

Strike: line 18 through line 25

34. Page 73, line 3.

Strike: "[the effective date of this act]"

Insert: "January 1, 2016,"

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35. Page 75, line 9.

Following: "instruction."

Insert: "(1)"

36. Page 75, line 12.

Following: line 11

Insert: "(2) [Sections 2 through 11] are intended to be codified as an integral part of Title 15, chapter 31, and the provisions of Title 15, chapter 31, apply to [sections 2 through 11]."

Insert: "COORDINATION SECTION. Section 72. Coordination instruction. If House Bill No. 341, House Bill No. 359, Senate Bill No. 399, and [this act] are passed and approved and if [this act] contains a section that repeals 15-30-2110, then the sections in House Bill No. 341, House Bill No. 359, and Senate Bill No. 399, that amend 15-30-2110 are void, and [section 1 of this act] must be amended as follows:

NEW SECTION. Section 1. Adjustments to federal taxable income to determine Montana taxable income. (1) The items in subsection (2) are added to and the items in subsection (3) are subtracted from federal taxable income to determine Montana taxable income.

(2) The following are added to federal taxable income:

(a) to the extent that it is not exempt from taxation by Montana under federal law, interest from obligations of a territory or another state or any political subdivision of a territory or another state and exempt-interest dividends attributable to that interest except to the extent already included in federal taxable income;

(b) a withdrawal from a medical care savings account provided for in Title 15, chapter 61, used for a purpose other than an eligible medical expense or long-term care of the employee or account holder or a dependent of the employee or account holder;

(c) a nonqualified withdrawal from a family education savings account provided for in Title 15, chapter 62, to the extent that it was deducted from income in calculating Montana individual income taxes;

(d) a withdrawal from a first-time home buyer savings account provided for in Title 15, chapter 63, used for a purpose other than for eligible costs for the purchase of a single-family residence;

(e) an item of income, deduction, or expense to the extent that it was used to calculate federal taxable income if the item was also used to calculate a credit against a Montana income tax liability;

(f) a deduction or expense upon which a state tax credit is computed under 33-22-2006 to the extent that it was included as a deduction or expense in determining federal taxable income;

(g) a deduction for an income distribution from an estate or trust to a beneficiary that was included in the federal taxable income of an estate or trust in accordance with sections 651 and 661 of the Internal Revenue Code, 26 U.S.C. 651 and 661; and

(h) for a taxpayer that deducts state income taxes pursuant to section 164(a)(3) of the Internal Revenue Code, 26 U.S.C. 164(a)(3), an additional amount equal to the state income tax deduction claimed, not to exceed the amount required to reduce the federal itemized amount computed under section 161 of the Internal Revenue Code, 26 U.S.C. 161, to the amount of the federal standard deduction allowable under section 63(c) of the Internal Revenue Code, 26 U.S.C. 63(c).

(3) To the extent they are included as income or gain or not already excluded as a

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deduction or expense in determining federal taxable income, the following are subtracted from federal taxable income:

- (a) if exempt from taxation by Montana under federal law:
 - (i) interest from obligations of the United States government and exempt-interest dividends attributable to that interest; and
 - (ii) railroad retirement benefits;
- (b) salary received from the armed forces by residents who entered into active duty from Montana and are serving on active duty in the regular armed forces;
- (c) interest and other income related to contributions that were made prior to January 1, 2016, that are retained in a medical care savings account provided for in Title 15, chapter 61, and any withdrawal for payment of eligible medical expenses or for the long-term care of the employee or account holder or a dependent of the employee or account holder;
- (d) interest and other income related to contributions that were made prior to January 1, 2016, that are retained in a family education savings account provided for in Title 15, chapter 62, and any qualified withdrawal for payment of qualified higher education expenses;
- (e) interest and other income related to contributions that were made prior to January 1, 2016, that are retained in a first-time home buyer savings account provided for in Title 15, chapter 63, and any withdrawal for payment of eligible costs for the first-time purchase of a single-family residence;
- (f) a deduction for an income distribution from an estate or trust to a beneficiary in accordance with sections 651 and 661 of the Internal Revenue Code, 26 U.S.C. 651 and 661, recalculated according to the additions and subtractions in subsections (2) and (3)(a) through (3)(e) and (3)(g) through (3)(j); and
- (g) for each taxpayer that has attained the age of 65, an additional subtraction of \$6,400;
- (h) the amount of any refund or credit for overpayment of income taxes imposed by this state or any other taxing jurisdiction to the extent included in gross income for federal income tax purposes but not previously allowed as a deduction for Montana income tax purposes;
- (i) student loan repayments made on behalf of the taxpayer pursuant to [section 3 or 4 of House Bill No. 341]; and
- (j) a reduction for contributions to one or more accounts established under the Montana achieving a better life experience program or to a qualified program established and maintained by another state as provided by section 529A(e)(7) of the Internal Revenue Code, 26 U.S.C. 529A(e)(7). The reduction must be the lesser of \$3,000 or the amount of the contribution. In the case of married taxpayers, each spouse is entitled to a reduction, not to exceed \$3,000, for the spouses' contributions to the accounts. Spouses may jointly elect to treat one-half of the total contributions made by the spouses as being made by each spouse. The reduction in federal taxable income under this subsection (3)(j) applies only with respect to contributions to an account for which the account owner is the taxpayer, the taxpayer's spouse, or the taxpayer's child or stepchild if the taxpayer's child or stepchild is a Montana resident.

(4) By November 1 of each year, the department shall multiply the subtraction from federal taxable income for a taxpayer that has attained the age of 65 contained in subsection (3)(g) by the inflation factor for ~~that~~ the following tax year, rounding the result to the nearest \$10. The resulting amount is effective for that following tax year and must be used as the basis for the subtraction from federal taxable income determined under subsection (3)(g)."

Insert: "COORDINATION SECTION. Section 73. Coordination instruction. If both House Bill No. 359 and [this act] are passed and approved and if both contain a section that

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amends 15-30-2101, then the sections amending 15-30-2101 are void and 15-30-2101 must be amended as follows:

"15-30-2101. Definitions. For the purpose of this chapter, unless otherwise required by the context, the following definitions apply:

~~(1)~~ "Base year structure" means the following elements of the income tax structure:
~~—— (a) the tax brackets established in 15-30-2103, but unadjusted by 15-30-2103(2), in effect on June 30 of the taxable year;~~

~~—— (b) the exemptions contained in 15-30-2114, but unadjusted by 15-30-2114(6), in effect on June 30 of the taxable year;~~

~~—— (c) the maximum standard deduction provided in 15-30-2132, but unadjusted by 15-30-2132(2), in effect on June 30 of the taxable year.~~

~~(2)~~⁽¹⁾ "Consumer price index" means the consumer price index, United States city average, for all items, for all urban consumers (CPI-U), using the 1982-84 base of 100, as published by the bureau of labor statistics of the U.S. department of labor.

~~(3)~~⁽²⁾ "Corporation" or "C. corporation" means a corporation, limited liability company, or other entity:

(a) that is treated as an association for federal income tax purposes;

(b) for which a valid election under section 1362 of the Internal Revenue Code (26 U.S.C. 1362) is not in effect; and

(c) that is not a disregarded entity.

~~(4)~~⁽³⁾ "Department" means the department of revenue.

~~(5)~~⁽⁴⁾ "Disregarded entity" means a business entity:

(a) that is disregarded as an entity separate from its owner for federal tax purposes, as provided in United States treasury regulations 301.7701-2 or 301.7701-3, 26 CFR 301.7701-2 or 26 CFR 301.7701-3, or as those regulations may be labeled or amended; or

(b) that is a qualified subchapter S. subsidiary that is not treated as a separate corporation, as provided in section 1361(b)(3) of the Internal Revenue Code, ~~{26 U.S.C. 1361(b)(3)}~~.

~~(6)~~⁽⁵⁾ "Dividend" means:

(a) any distribution made by a C. corporation out of its earnings and profits to its shareholders or members, whether in cash or in other property or in stock of the corporation, other than stock dividends; and

(b) any distribution made by an S. corporation treated as a dividend for federal income tax purposes.

(6) "Federal adjusted gross income" means adjusted gross income as defined in section 62 of the Internal Revenue Code, 26 U.S.C. 62.

(7) "Federal taxable income", when referring to an individual, means taxable income as defined and described in section 63 of the Internal Revenue Code, 26 U.S.C. 63, and, when referring to a trust or estate, means taxable income as defined and described in sections 641 through 692 of the Internal Revenue Code, 26 U.S.C. 641 through 692.

~~(7)~~⁽⁸⁾ "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporate, acting in any fiduciary capacity for any person, trust, or estate.

~~(8)~~⁽⁹⁾ "Foreign C. corporation" means a corporation that is not engaged in or doing business in Montana, as provided in 15-31-101.

~~(9)~~⁽¹⁰⁾ "Foreign government" means any jurisdiction other than the one embraced within the United States, its territories, and its possessions.

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~~(10)~~ "Gross income" means the taxpayer's gross income for federal income tax purposes as defined in section 61 of the Internal Revenue Code (26 U.S.C. 61) or as that section may be labeled or amended, excluding unemployment compensation included in federal gross income under the provisions of section 85 of the Internal Revenue Code (26 U.S.C. 85) as amended.

~~(11)~~ "Head of household" means a head of household as defined and described in section 2(b) of the Internal Revenue Code, 26 U.S.C. 2(b).

~~(11)~~~~(12)~~ "Inflation factor" means a number determined for each tax year by dividing the consumer price index for June of the previous tax year by the consumer price index for June 2005 2015.

~~(12)~~~~(13)~~ "Information agents" includes all individuals and entities acting in whatever capacity, including lessees or mortgagors of real or personal property, fiduciaries, brokers, real estate brokers, employers, and all officers and employees of the state or of any municipal corporation or political subdivision of the state, having the control, receipt, custody, disposal, or payment of interest, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income with respect to which any person or fiduciary is taxable under this chapter.

~~(13)~~~~(14)~~ "Internal Revenue Code" means the Internal Revenue Code of 1986, as amended, or as it may be labeled or further amended. References to specific provisions of the Internal Revenue Code mean those provisions as they may be otherwise labeled or further amended.

~~(15)~~ "Joint return" means one return made jointly by a married individual with that individual's spouse.

~~(14)~~~~(16)~~ "Knowingly" is as defined in 45-2-101.

~~(15)~~~~(17)~~ "Limited liability company" means a limited liability company, domestic limited liability company, or a foreign limited liability company as defined in 35-8-102.

~~(16)~~~~(18)~~ "Limited liability partnership" means a limited liability partnership as defined in 35-10-102.

~~(17)~~~~(19)~~ "Lottery winnings" means income paid either in lump sum or in periodic payments to:

(a) a resident taxpayer on a lottery ticket; or

(b) a nonresident taxpayer on a lottery ticket purchased in Montana.

~~(20)~~ "Married individual" means a married individual as defined and described in section 7703 of the Internal Revenue Code, 26 U.S.C. 7703.

~~(18)~~~~(21)~~ (a) "Montana source income" means:

(i) wages, salary, tips, and other compensation for services performed in the state or while a resident of the state;

(ii) gain attributable to the sale or other transfer of tangible property located in the state, sold or otherwise transferred while a resident of the state, or used or held in connection with a trade, business, or occupation carried on in the state;

(iii) gain attributable to the sale or other transfer of intangible property received or accrued while a resident of the state;

(iv) interest received or accrued while a resident of the state or from an installment sale of real property or tangible commercial or business personal property located in the state;

(v) dividends received or accrued while a resident of the state;

(vi) net income or loss derived from a trade, business, profession, or occupation carried on in the state or while a resident of the state;

(vii) net income or loss derived from farming activities carried on in the state or while a

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resident of the state;

(viii) net rents from real property and tangible personal property located in the state or received or accrued while a resident of the state;

(ix) net royalties from real property and from tangible real property to the extent the property is used in the state or the net royalties are received or accrued while a resident of the state. The extent of use in the state is determined by multiplying the royalties by a fraction, the numerator of which is the number of days of physical location of the property in the state during the royalty period in the tax year and the denominator of which is the number of days of physical location of the property everywhere during all royalty periods in the tax year. If the physical location is unknown or unascertainable by the taxpayer, the property is considered used in the state in which it was located at the time the person paying the royalty obtained possession.

(x) patent royalties to the extent the person paying them employs the patent in production, fabrication, manufacturing, or other processing in the state, a patented product is produced in the state, or the royalties are received or accrued while a resident of the state;

(xi) net copyright royalties to the extent printing or other publication originates in the state or the royalties are received or accrued while a resident of the state;

(xii) partnership income, gain, loss, deduction, or credit or item of income, gain, loss, deduction, or credit:

(A) derived from a trade, business, occupation, or profession carried on in the state;

(B) derived from the sale or other transfer or the rental, lease, or other commercial exploitation of property located in the state; or

(C) taken into account while a resident of the state;

(xiii) an S. corporation's separately and nonseparately stated income, gain, loss, deduction, or credit or item of income, gain, loss, deduction, or credit:

(A) derived from a trade, business, occupation, or profession carried on in the state;

(B) derived from the sale or other transfer or the rental, lease, or other commercial exploitation of property located in the state; or

(C) taken into account while a resident of the state;

(xiv) social security benefits received or accrued while a resident of the state;

(xv) taxable individual retirement account distributions, annuities, pensions, and other retirement benefits received while a resident of the state;

(xvi) any other income attributable to the state, including but not limited to lottery winnings, state and federal tax refunds, nonemployee compensation, recapture of tax benefits, and capital loss addbacks; and

(xvii) in the case of a nonresident who sells the nonresident's interest in a publicly traded partnership doing business in Montana, the gain described in section 751 of the Internal Revenue Code, 26 U.S.C. 751, multiplied by the Montana apportionment factor. If the net gain or loss resulting from the use of the apportionment factor as provided in this subsection ~~(18)(a)(xvii)~~ (21)(a)(xvii) does not fairly and equitably represent the nonresident taxpayer's business activity interest, then the nonresident taxpayer may petition for, or the department may require with respect to any and all of the partnership interest, the employment of another method to effectuate an equitable allocation or apportionment of the nonresident's income. This subsection ~~(18)(a)(xvii)~~ (21)(a)(xvii) is intended to preserve the rights and privileges of a nonresident taxpayer and align those rights with taxpayers who are afforded the same rights under 15-1-601 and 15-31-312.

(b) The term does not include:

(i) compensation for military service of members of the armed services of the United States

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who are not Montana residents and who are residing in Montana solely by reason of compliance with military orders and does not include income derived from their personal property located in the state except with respect to personal property used in or arising from a trade or business carried on in Montana; or

(ii) interest paid on loans held by out-of-state financial institutions recognized as such in the state of their domicile, secured by mortgages, trust indentures, or other security interests on real or personal property located in the state, if the loan is originated by a lender doing business in Montana and assigned out-of-state and there is no activity conducted by the out-of-state lender in Montana except periodic inspection of the security.

(22) "Montana taxable income" means federal taxable income as determined for federal income tax purposes and adjusted as provided in [section 1 of Senate Bill No. 171].

~~(19) "Net income" means the adjusted gross income of a taxpayer less the deductions allowed by this chapter.~~

~~(20)~~(23) "Nonresident" means a natural person who is not a resident.

~~(21)~~(24) "Paid", for the purposes of the deductions and credits under this chapter, means paid or accrued or paid or incurred, and the terms "paid or accrued" and "paid or incurred" must be construed according to the method of accounting upon the basis of which the used to compute federal taxable income is computed under this chapter.

~~(22)~~(25) "Partner" means a member of a partnership or a manager or member of any other entity, if treated as a partner for federal income tax purposes.

~~(23)~~(26) "Partnership" means a general or limited partnership, limited liability partnership, limited liability company, or other entity, if treated as a partnership for federal income tax purposes.

~~(24)~~(27) "Pass-through entity" means a partnership, an S. corporation, or a disregarded entity.

~~(25)~~(28) "Pension and annuity income" means:

(a) systematic payments of a definitely determinable amount from a qualified pension plan, as that term is used in section 401 of the Internal Revenue Code, {26 U.S.C. 401}, or systematic payments received as the result of contributions made to a qualified pension plan that are paid to the recipient or recipient's beneficiary upon the cessation of employment;

(b) payments received as the result of past service and cessation of employment in the uniformed services of the United States;

(c) lump-sum distributions from pension or profit-sharing plans to the extent that the distributions are included in federal adjusted gross income;

(d) distributions from individual retirement, deferred compensation, and self-employed retirement plans recognized under sections 401 through 408 of the Internal Revenue Code (26 U.S.C. 401 through 408) to the extent that the distributions are not considered to be premature distributions for federal income tax purposes; or

(e) amounts received from fully matured, privately purchased annuity contracts after cessation of regular employment.

~~(26)~~(29) "Purposely" is as defined in 45-2-101.

~~(27)~~(30) "Received", for the purpose of computation of taxable income under this chapter, means received or accrued, and the term "received or accrued" must be construed according to the method of accounting upon the basis of which the used to compute federal taxable income is computed under this chapter.

~~(28)~~(31) "Resident" applies only to natural persons and includes, for the purpose of determining liability to the tax imposed by this chapter with reference to the income of any taxable

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year, any person domiciled in the state of Montana and any other person who maintains a permanent place of abode within the state even though temporarily absent from the state and who has not established a residence elsewhere.

~~(29)~~(32) "S. corporation" means an incorporated entity for which a valid election under section 1362 of the Internal Revenue Code (26 U.S.C. 1362) is in effect.

~~(30)~~(33) "Stock dividends" means new stock issued, for surplus or profits capitalized, to shareholders in proportion to their previous holdings.

(34) "Surviving spouse" means a surviving spouse as defined and described in section 2(a) of the Internal Revenue Code, 26 U.S.C. 2(a).

~~(31)~~(35) "Tax year" means the taxpayer's taxable year for federal income tax purposes.

~~(32)~~ "Taxable income" means the adjusted gross income of a taxpayer less the deductions and exemptions provided for in this chapter.

~~(33)~~(36) "Taxpayer" includes any person, entity, or fiduciary, resident or nonresident, subject to a tax or other obligation imposed by this chapter and unless otherwise specifically provided does not include a C. corporation."

Insert: "COORDINATION SECTION. Section 74. Coordination instruction. If both House Bill No. 359 and [this act] are passed and approved and if both contain a section that amends 15-30-2103, then the sections amending 15-30-2103 are void and 15-30-2103 must be amended as follows:

"15-30-2103. Rate of tax. (1) ~~There~~ Except as provided in subsection (2), there must be levied, collected, and paid for each tax year upon the Montana taxable income of each taxpayer subject to this tax, ~~after making allowance for exemptions and deductions as provided in this chapter,~~ a tax on the brackets of taxable income as follows:

- ~~(a) on the first \$2,300 of taxable income or any part of that income, 1%;~~
- ~~(b) on the next \$1,800 of taxable income or any part of that income, 2%;~~
- ~~(c) on the next \$2,100 of taxable income or any part of that income, 3%;~~
- ~~(d) on the next \$2,200 of taxable income or any part of that income, 4%;~~
- ~~(e) on the next \$2,400 of taxable income or any part of that income, 5%;~~
- ~~(f) on the next \$3,100 of taxable income or any part of that income, 6%;~~
- ~~(g) on any taxable income in excess of \$13,900 or any part of that income, 6.9%.~~
- (a) for every married individual who files a joint return and for every surviving spouse:
 - (i) on the first \$43,400 of Montana taxable income or any part of that income, 4.7%;
 - (ii) on any Montana taxable income in excess of \$43,400 or any part of that income, 6.1%;
- (b) for every head of household:
 - (i) on the first \$32,550 of Montana taxable income or any part of that income, 4.7%;
 - (ii) on any Montana taxable income in excess of \$32,550 or any part of that income, 6.1%;
 - (c) for every individual other than a surviving spouse or head of household who is not a married individual:
 - (i) on the first \$21,700 of Montana taxable income or any part of that income, 4.7%;
 - (ii) on any Montana taxable income in excess of \$21,700 or any part of that income, 6.1%;
 - (d) for every married individual who does not make a joint return and for every estate or trust not exempt from taxation under the Internal Revenue Code:
 - (i) on the first \$21,700 of Montana taxable income or any part of that income, 4.7%;
 - (ii) on any Montana taxable income in excess of \$21,700 or any part of that income, 6.1%.
 - (2) The tax rates in subsection (1) are reduced by 1.5% for a taxpayer's net capital gain

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income, as shown on the taxpayer's individual income tax return filed pursuant to 15-30-2602.

(3) In applying the rates in effect under subsection (1) and the rate reduction for net capital gain income under subsection (2), Montana taxable income is divided into an ordinary income category and a net capital gain category. The rate of tax applied toward each category is calculated as follows:

(a) Ordinary income is taxed first by applying the 4.7% rate up to the limit of the 4.7% rate bracket determined under subsection (1) and at the 6.1% rate to the extent that ordinary income exceeds the 4.7% rate bracket.

(b) Net capital gain income is taxed after applying the rates in subsection (1) to all ordinary income as provided in subsection (3)(a), and the total amount of ordinary income subject to tax in subsection (3)(a) is the starting point for determining the rates that are applied toward net capital gain income. The rate of tax applied toward net capital gain income is calculated as follows:

(i) If the total amount of Montana taxable income is less than or equal to the amount of income subject to tax at the 4.7% rate bracket determined under subsection (1), then net capital gain income is taxed at a 3.2% rate.

(ii) If the total amount of ordinary income is less than the amount of income subject to tax at the 4.7% rate bracket determined under subsection (1) and the total amount of Montana taxable income exceeds the amount of income subject to tax at the 4.7% rate bracket determined under subsection (1), then all ordinary income is subject to tax at the 4.7% rate bracket and net capital gain income is taxed as follows:

(A) The ordinary income subject to tax in this subsection (3)(b)(ii) is subtracted from the amount of income subject to tax at the 4.7% rate bracket under subsection (1), and the difference from this calculation equals the amount of net capital gain income taxed at a 3.2% rate.

(B) All remaining net capital gain income that remains after applying the tax rates to the ordinary income and net capital gain income in subsection (3)(b)(ii)(A) is taxed at a 4.6% rate.

(iii) If ordinary income equals or exceeds the amount of income subject to tax at the 6.1% rate bracket under subsection (1), then all net capital gain income is taxed at a 4.+% rate.

(2)(4) (a) By November 1 of each year, the department shall multiply the bracket amount amounts contained in subsection (1) by the inflation factor for that the following tax year and round the cumulative brackets to the nearest:

(i) \$100 for the joint bracket under subsection (1)(a);

(ii) \$25 for the head of household bracket under subsection (1)(b); and

(iii) \$50 for the separate return brackets under subsections (1)(c) and (1)(d).

(b) The resulting adjusted brackets are effective for that following tax year and must be used as the basis for imposition of the tax in subsection (1) of this section.

(5) For the purposes of this section, the term "ordinary income" means Montana taxable income less net capital gain income."

Insert: "COORDINATION SECTION. Section 75. Coordination instruction. If both House Bill No. 359 and [this act] are passed and approved and if both contain a section that amends 15-30-2602, then the section amending 15-30-2602 in House Bill No. 359 is void."

Insert: "COORDINATION SECTION. Section 76. Coordination instruction. If both Senate Bill No. 399 and [this act] are passed and approved, then [section 11 of Senate Bill No. 399] must be amended as follows:

"NEW SECTION. Section 11. Deductions for contributions. An individual who contributes to one or more accounts in a tax year is entitled to reduce the individual's adjusted

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~~gross federal taxable~~ income, in accordance with ~~15-30-2110(12)~~ [section 1 of Senate Bill No. 171], by the total amount of the contributions, but not more than \$3,000. The contribution must be made to an account owned by the contributor, the contributor's spouse, or the contributor's child or stepchild if the contributor's child or stepchild is a Montana resident."

Insert: "COORDINATION SECTION. Section 77. Coordination instruction. If both Senate Bill No. 399 and [this act] are passed and approved, then [section 12 of Senate Bill No. 399] must be amended as follows:

NEW SECTION. Section 12. Tax on certain withdrawals of deductible contributions.

(1) There is a recapture tax at a rate equal to the highest rate of tax provided in 15-30-2103 on the recapturable withdrawal of amounts that reduced ~~adjusted gross~~ federal taxable income under ~~15-30-2110(12)~~ [section 1 of Senate Bill No. 171].

(2) For purposes of determining the portion of a recapturable withdrawal that reduced adjusted gross income, all withdrawals must be allocated between income and contributions in accordance with the principles applicable under section 529A(c)(3) of the Internal Revenue Code, 26 U.S.C. 529A(c)(3). The portion of a recapturable withdrawal that is allocated to contributions must be treated as derived first from contributions, if any, that did not reduce adjusted gross income, to the extent of those contributions, and then to contributions that reduced adjusted gross income. The portion of any other withdrawal that is allocated to contributions must be treated as first derived from contributions that reduced adjusted gross income, to the extent of those contributions, and then to contributions that did not reduce adjusted gross income.

(3) (a) The recapture tax imposed by this section is payable by the owner of the account from which the withdrawal or contribution was made. The tax liability must be reported on the income tax return of the account owner and is payable with the income tax payment for the year of the withdrawal or at the time that an income tax payment would be due for the year of the withdrawal. The account owner is liable for the tax even if the account owner is not a Montana resident at the time of the withdrawal.

(b) The department of revenue may require withholding on recapturable withdrawals from an account that was at one time owned by a Montana resident if the account owner is not a Montana resident at the time of the withdrawal. For the purposes of this subsection (3)(b), amounts rolled over from an account that was at one time owned by a Montana resident must be treated as if the account is owned by a resident of Montana.

(4) For the purposes of this section, all contributions made to accounts by residents of Montana are presumed to have reduced the contributor's adjusted gross income unless the contributor can demonstrate that all or a portion of the contributions did not reduce adjusted gross income. Contributors who claim deductions for contributions shall report on their Montana income tax returns the amount of deductible contributions made to accounts for each designated beneficiary and the social security number of each designated beneficiary.

(5) The department of revenue shall use all means available for the administration and enforcement of income tax laws in the administration and enforcement of this section.

(6) As used in this section, "recapturable withdrawal" means a withdrawal or distribution that is a nonqualified withdrawal."

Insert: "NEW SECTION. Section 78. Instructions to code commissioner -- coordination with repealed code sections. The code commissioner shall:

(1) strike subsection or code section references in [section 1 of House Bill No. 154] when the subsection or code section references relate to tax credits that are repealed on or before

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January 1, 2016, in [this act]; and

(2) make any corresponding changes in [House Bill No. 154] to reflect the renumbering. "

Renumber: subsequent sections

37. Page 75, line 17.

Following: "date."

Strike: "[This"

Insert: "(1) Except as provided in subsection (2), [this"

38. Page 75, line 18.

Following: line 18

Insert: "(2) [Sections 2 through 11, 25, 26, 49, 71, and 79 through 81] are effective on passage and approval."

39. Page 75, line 19.

Following: "Applicability"

Insert: "-- retroactive applicability"

Strike: "[This"

Insert: "(1) Except as provided in subsection (2), [this"

40. Page 75.

Following: line 20

Insert: "(2) [Sections 2 through 11, 25, 26, and 49] apply retroactively, within the meaning of 1-2-109, to tax years beginning after December 31, 2014."

And, as amended, be concurred in. Report adopted.

REPORTS OF SELECT COMMITTEES

CONFERENCE COMMITTEE
on Senate Amendments to **House Bill 118**
Report No. 001, April 14, 2015

Madam President and Mr. Speaker:

We, your Conference Committee met and considered Senate amendments to **House Bill 118** (reference copy -- salmon) and recommend this Conference Committee report be adopted.

And, recommend that Senate amendments to **House Bill 118** (reference copy -- salmon) be accepted by the House.

For the Senate:

Buttrey, Chair

D. Brown

Facey

For the House:

B. Bennett, Vice Chair

Berry

Lang

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CONFERENCE COMMITTEE
on Senate Amendments to **House Bill 226**
Report No. 001, April 14, 2015

Madam President and Mr. Speaker:

We, your Conference Committee met and considered Senate amendments to **House Bill 226** (reference copy -- salmon) and recommend this Conference Committee report be adopted.

And, recommend that **House Bill 226** (reference copy -- salmon) be amended as follows:

1. Page 2, line 25.

Strike: "\$650,000"

Insert: "\$1 million"

2. Page 2, line 26.

Strike: "\$650,000"

Insert: "\$1 million"

3. Page 2, line 27.

Following: "\$2 million"

Strike: "\$650,000"

Insert: "\$1 million"

4. Page 3, line 25.

Strike: "\$650,000"

Insert: "\$1 million"

5. Page 3, line 26.

Strike: "\$650,000"

Insert: "\$1 million"

6. Page 3, line 27.

Following: "\$2 million"

Strike: "\$650,000"

Insert: "\$1 million"

For the Senate:

Vincent, Chair

Kaufmann

For the House:

Richmond, Vice Chair

Steenberg

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CONFERENCE COMMITTEE
on House Amendments to **Senate Bill 138**
Report No. 001, April 14, 2015

Madam President and Mr. Speaker:

We, your Conference Committee met and considered House amendments to **Senate Bill 138** (reference copy -- salmon) and recommend this Conference Committee report be adopted.

And, recommend that **Senate Bill 138** (reference copy -- salmon) be amended as follows:

1. Page 2, line 6.

Strike: "WHO ACTS REASONABLY" through "WITH THIS SECTION"

2. Page 3, line 25 through line 26.

Strike: "THAT ACTS REASONABLY" on line 25 through "SECTION" on line 26

3. Page 4, line 6.

Strike: "WHO ACTS REASONABLY" through "WITH THIS SECTION"

For the Senate:

Hoven, Chair

Larsen

Webb

For the House:

Berry, Vice Chair

Fitzpatrick

FREE CONFERENCE COMMITTEE
on **Senate Bill 385**
Report No. 001, April 15, 2015

Madam President and Mr. Speaker:

We, your Free Conference Committee met and considered **Senate Bill 385** (reference copy -- salmon) and recommend this Free Conference Committee report be adopted.

And, recommend that **Senate Bill 385** (reference copy -- salmon) be amended as follows:

1. Page 1, line 30.

Strike: "oral or"

2. Page 2, line 27 through line 30.

Strike: "1" on line 27 through "emancipated" on line 30

3. Page 3, line 1.

Following: "with the"

Insert: "written"

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4. Page 4, line 26 through line 29.

Strike: ", including a" on page 26 through "emancipated" on line 29

5. Page 4, line 30.

Following: "with the"

Insert: "written"

For the Senate:

Webb, Chair

Kary

Larsen

For the House:

Fiscus, Vice Chair

Lavin

B. Smith

MESSAGES FROM THE SENATE

House bills concurred in and returned to the House:

4/14/2015

HB 337, introduced by Karjala

HB 434, introduced by Lieser

HB 525, introduced by Noland

Senate joint resolution passed and transmitted to the House for concurrence:

4/14/2015

SJR 24, introduced by Sands

SB 261 - The Senate dissolved the Conference Committee on House amendments to **SB 261**, and authorized the President to appoint the following Free Conference Committee to confer on House amendments to **SB 261**:

4/14/2015

Senator Hamlett, Chair

Senator F. Moore

Senator Vincent

FIRST READING AND COMMITMENT OF BILLS

The following House joint resolution was introduced, read first time, and referred to committee:

HJR 31, introduced by Z. Brown, referred to Human Services.

The following Senate joint resolution was introduced, read first time, and referred to committee:

SJR 24, introduced by D. Sands, K. Dudik, referred to Judiciary.

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**SECOND READING OF BILLS
(COMMITTEE OF THE WHOLE)**

Majority Leader Regier moved the House resolve itself into a Committee of the Whole for consideration of business on second reading. Motion carried. Representative Randall in the chair.

Mr. Speaker: We, your Committee of the Whole, having had under consideration business on second reading, recommend as follows:

SB 252 - Majority Leader Regier moved consideration of **SB 252** be passed for the day. Motion carried.

HB 2 - Senate Amendments - Representative Ballance moved Senate amendments to **HB 2** be **not** concurred in. Motion carried as follows:

Yeas: Ballance, B. Bennett, J. Bennett, Berglee, Berry, Brodehl, Z. Brown, Burnett, Clark, Cook, Court, Cuffe, Curdy, Custer, Doane, Dudik, Dunwell, Eck, Ehli, Ellis, Fiscus, Fitzpatrick, Flynn, Funk, Garner, Glimm, Greef, Hagstrom, Hayman, Hertz, Hess, Hill, Hollandsworth, Holmlund, Hunter, Jacobson, Jones, Karjala, Kelker, Kipp III, Lang, Laszloffy, Lavin, Lieser, Lynch, MacDonald, Mandeville, Manzella, McCarthy, McClafferty, McConnell, McKamey, Mehlhoff, Meyers, Mortensen, Noland, Noonan, Olsen, Olszewski, Osmundson, Pease-Lopez, Peppers, Perry, Person, Pierson, Pinocci, Pope, Price, Randall, Redfield, Regier, Ricci, Richmond, Salomon, Schreiner, Shaw, Smith, Staffanson, Steenberg, Swanson, Tropila, Tschida, Webber, Welborn, Williams, Wilson, Woods, Mr. Speaker.

Total 88

Nays: B. Brown, Essmann, Harris, Lamm, Miller, Monforton, Moore, Schwaderer, Wagoner, White, Wittich, Zolnikov.

Total 12

Excused: None.

Total 0

Absent or not voting: None.

Total 0

SB 262 - Minority Leader Hunter moved consideration of **SB 262** be placed at the top of the second reading board. Motion carried.

Yeas: Ballance, B. Bennett, J. Bennett, Berglee, Berry, Z. Brown, Burnett, Clark, Cook, Court, Curdy, Custer, Doane, Dudik, Dunwell, Eck, Ehli, Ellis, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Laszloffy, Lieser, Lynch, MacDonald, Mandeville, McCarthy, McClafferty, McConnell, Mehlhoff, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Randall, Richmond, Salomon, Schreiner, Shaw,

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Smith, Staffanson, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods,
Mr. Speaker.
Total 63

Nays: Brodehl, B. Brown, Cuffe, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom,
Harris, Hess, Holmlund, Jones, Lamm, Lang, Lavin, Manzella, McKamey, Meyers, Miller,
Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Redfield, Regier, Ricci,
Schwaderer, Tschida, Wagoner, White, Wittich, Zolnikov.
Total 37

Excused: None.
Total 0

Absent or not voting: None.
Total 0

SB 262 - Representative Fitzpatrick moved **SB 262** be concurred in.

SB 262 - Representative Essmann moved **SB 262**, second reading copy, be amended as follows:

1. Page 46, line 24.
Strike: "or the State"

Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann,
Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hertz, Hess, Holmlund, Jones, Lamm,
Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen,
Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer,
Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.
Total 48

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck,
Ellis, Fitzpatrick, Funk, Hayman, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III,
Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan,
Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon,
Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson,
Woods.
Total 52

Excused: None.
Total 0

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Absent or not voting: None.

Total 0

SB 262 - Representative Lavin moved **SB 262**, second reading copy, be amended as follows:

1. Page 12, line 29.

Strike: "with the"

Insert: "to the historic average level of the 20 years preceding the Effective Date"

2. Page 12, line 29 through line 30.

Strike: "filling" on line 29 through "Appendix 7" on line 30

Insert: ", unless otherwise provided for by Federal Energy Regulatory Commission licensing requirements"

3. Page 14, line 20 through line 21.

Strike: "an elevation" on line 20 through "Appendix 18" on line 21

Insert: "the historic average level of the 20 years preceding the Effective Date, unless otherwise provided for by Federal Energy Regulatory Commission licensing requirements"

4. Page 14, line 22.

Following: "immemorial."

Insert: "The Tribes may not assess a fee, charge, or levy of any kind upon owners of lakeshore property for the purposes of maintaining Flathead Lake levels."

Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.

Total 46

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Staffanson, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.

Total 54

Excused: None.

Total 0

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Absent or not voting: None.

Total 0

SB 262 - Representative Flynn moved **SB 262**, second reading copy, be amended as follows:

1. Page 17, line 7.

Strike: "only"

2. Page 17.

Strike: "whose" on line 7 through "minute" on line 11

3. Page 17, line 26.

Strike: "only"

4. Page 17.

Strike: "the purpose" on line 26 through "minute" on line 29

5. Page 18, line 14.

Strike: "only"

6. Page 18.

Strike: "whose" on line 14 through "minute" on line 17

7. Page 22, line 5.

Strike: "only"

8. Page 22.

Strike: "the purpose" on line 5 through "minute" on line 7

9. Page 23, line 8.

Strike: "agree to relinquish their right to"

Insert: "may"

10. Page 23, line 13.

Strike: "agree to relinquish their right to"

Insert: "may"

11. Page 23.

Strike: "and whose" on line 14 through "minute" on line 15

12. Page 23, line 17.

Strike: ", agree to relinquish their right to"

Insert: "may"

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13. Page 25, line 20.

Strike: "agree to relinquish their right to"

Insert: "may"

14. Page 25.

Strike: ", except" on line 21 through "Law" on line 22

15. Page 25, line 23 through page 26, line 3.

Strike: subsections (a), (i), (ii), (iii), (iv), (b), and (c) in their entirety

16. Page 26, line 6.

Strike: "agree to relinquish their right to"

Insert: "may"

Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.

Total 47

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.

Total 53

Excused: None.

Total 0

Absent or not voting: None.

Total 0

SB 262 - Representative Monforton moved **SB 262**, second reading copy, be amended as follows:

1. Page 5, line 24 through line 26.

Following: "State" on line 24

Strike: "or Tribal"

Following: "court" on line 24

Strike: "that otherwise" on line 24 through "a Federal court" on line 26

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Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.
Total 47

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.
Total 53

Excused: None.
Total 0

Absent or not voting: None.
Total 0

SB 262 - Representative G. Bennett moved **SB 262**, second reading copy, be amended as follows:

1. Page 140, line 1.

Insert: "NEW SECTION. **Section 14. Contingent voidness.** If House Bill No. 2 does not include \$55 million for the state contribution to settlement as provided in [this act], then [this act] is void."

Renumber: subsequent sections

Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.
Total 47

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond,

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Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.
Total 53

Excused: None.
Total 0

Absent or not voting: None.
Total 0

SB 262 - Representative Regier moved **SB 262**, second reading copy, be amended as follows:

1. Page 13.

Following: line 12

Insert: "xii. Use of the 90,000 Acre-feet per year of storage water from Hungry Horse Reservoir may not materially and adversely impact the historic operations of Hungry Horse Dam in conformance with applicable Federal Energy Regulatory Commission licensing requirements."

Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.
Total 47

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.
Total 53

Excused: None.
Total 0

Absent or not voting: None.
Total 0

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SB 262 - Representative Regier moved **SB 262**, second reading copy, be amended as follows:

1. Page 6, line 18.

Following: "that is"

Insert: "claimed and"

2. Page 6, line 21.

Following: "Article IV.D.2."

Insert: "The Flathead Joint Board of Control, the operating agent of the Flathead, Mission, and Jocko Valley Irrigation Districts, owns claims on this water right that are filed in the Montana water adjudication for water delivered by the FIIP to fee lands. These claims under 85-2-227, MCA, are prima facie proof of their content until the issuance of a final decree. These and any other claims to this water right, including but not limited to those of the United States or the Tribes, shall be adjudicated de novo by the Montana Water Court. All aspects of the right to water delivered by the FIIP, including but not limited to ownership, terms of ownership, priority date, volume, places of diversion, and other relevant factors and characteristics, must be determined by the Montana Water Court as part of the Montana general stream adjudication."

3. Page 9, line 23.

Strike: "Article III.C.1.a"

Insert: "Article III.C.1.b"

4. Page 9, line 26.

Following: "Tribes."

Insert: "The Tribal Water Right does not include the FIIP Water Use Right or any claim of a water right of whatever nature, on or off reservation, to water controlled by the FIIP, including but not limited to irrigation water deliveries and instream flows."

5. Page 10, line 26.

Following: "The Tribes"

Insert: "do not"

6. Page 10, line 29.

Strike: "Tribal Water"

Insert: "FIIP Water Use"

7. Page 11, line 2.

Strike: "portion" through "1855"

Insert: "FIIP Water Use Right must be determined by the Montana Water Court as part of the Montana general stream adjudication"

8. Page 28, line 24.

Strike: "III.C.1.a, b"

Insert: "III.C.1.b"

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9. Page 34, line 19.

Strike: "Certain Portions of"

Strike: "Related to"

Insert: "and"

Following: "FIIP"

Insert: "Water Use Right"

10. Page 34, line 20.

Strike: "Priority" through "Use Rights."

11. Page 34, line 21.

Strike: "the following" through "apply"

Insert: "the water court decree shall determine the priority among the following water rights"

12. Page 36, line 27.

Strike: "Entitlement Statement"

13. Page 36, line 28 through page 37, line 3.

Strike: "if the FIIP" on page 36, line 28 through "guidelines for FIIP" on page 37, line 3

14. Page 61, line 28.

Strike: "Article III.C.1.a"

Insert: "Article III.C.1.b"

15. Page 62, line 1.

Following: "Tribes."

Insert: "The Tribal Water Right does not include the FIIP Water Use Right or any claim of a water right of whatever nature, on or off reservation, to water controlled by the FIIP, including but not limited to irrigation water deliveries and instream flows."

Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.

Total 47

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers,

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Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.

Total 53

Excused: None.

Total 0

Absent or not voting: None.

Total 0

SB 262 - Representative Fiscus moved **SB 262**, second reading copy, be amended as follows:

1. Page 9, line 26.

Following: "Tribes."

Insert: "A Tribal Water Right with a priority date of time immemorial may not be exercised outside the boundaries of the Flathead Indian Reservation."

Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.

Total 46

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Essmann, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.

Total 54

Excused: None.

Total 0

Absent or not voting: None.

Total 0

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SB 262 - Representative Flynn moved **SB 262**, second reading copy, be amended as follows:

1. Page 7, line 7.

Following: "Appendix 3.3"

Insert: "; however, pursuant to Adaptative Management practices, the minimum Historic Farm Deliveries are 1 1/2 Acre-feet a year for land with a clay subsoil and 2 1/2 Acre-feet a year for land with a sandy gravelly subsoil"

Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.

Total 46

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Miller, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.

Total 54

Excused: None.

Total 0

Absent or not voting: None.

Total 0

SB 262 - Representative Regier moved **SB 262**, second reading copy, be amended as follows:

1. Page 16, line 8.

Following: "Rights"

Insert: "and Activities"

2. Page 22, line 29.

Following: line 28

Insert: "2. Tribal members may fish and construct temporary buildings for curing at usual and accustomed places pursuant to the Hellgate Treaty of 1855, 12 Stat. 975, and regulations established by the Tribes. Neither the Tribes nor a Tribal member may transfer, assign, or license this right to any person who is not a Tribal member or to any other entity. Non Tribal members may fish at usual and accustomed places pursuant to the Hellgate Treaty of 1855, 12 Stat. 975, only in accordance with all applicable state

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fishing and access laws and regulations. The location and extent of usual and accustomed places as well as the nature of temporary buildings for curing must be established by a preponderance of evidence through a declaratory judgment action brought in state district court by the Tribes or a Tribal member wishing to use the right to fish at usual and accustomed places. The district court shall declare the existence of a usual and accustomed place as well as the terms and conditions of such use, and the plaintiff carries the burden of proof by a preponderance of the evidence. A declaratory judgment action in state district court brought by the Tribes does not waive the Tribes' sovereign immunity for any relief or action beyond that particular matter. No attorney fees may be awarded against any original party to such an action, except for violations of the rules of civil procedure as determined by the district court."

Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hertz, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pierson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.
Total 49

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Fitzpatrick, Funk, Hayman, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.
Total 51

Excused: None.
Total 0

Absent or not voting: None.
Total 0

Representative Ballance stood in objection to the use of given names during discussion on the House Floor.

The Chair requested Representative Williams not use given names during her testimony.

SB 262 - Representative Fiscus moved **SB 262**, second reading copy, be amended as follows:

1. Page 50.

Following: line 4

Insert: "F. This Compact must comply with the judicial interpretation provided for in Tarrant Regional Water District v. Herrmann, 133 S.Ct. 2120, 2130, 186 L.Ed. 2d 153 (2013)."

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Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.
Total 46

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Essmann, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.
Total 54

Excused: None.
Total 0

Absent or not voting: None.
Total 0

SB 262 - Representative Regier moved **SB 262**, second reading copy, be amended as follows:

1. Page 16, line 9 through page 22, line 28.

Strike: page 16, line 9 through page 22, line 28 in their entirety.

Insert: "1. The Tribes shall not have an Instream Flow water right in a watercourse or in any reach of a watercourse outside the boundaries of the Flathead Indian Reservation."

Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hertz, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.
Total 47

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Essmann, Fitzpatrick, Funk, Hayman, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff,

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Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.

Total 53

Excused: None.

Total 0

Absent or not voting: None.

Total 0

SB 262 - Representative Regier moved **SB 262**, second reading copy, be amended as follows:

1. Page 28, line 3.

Strike: "85-2-302, 85-2-307 through 85-2-310, and 85-2-314"

Insert: "Title 85, chapter 2, part 3"

2. Page 28, line 5.

Strike: "subsections (1) through (3) and (8) through (17) of 85-2-402"

Insert: "Title 85, chapter 2, part 4"

3. Page 29, line 11 through line 12.

Strike: "85-2-302," on line 11 through "85-2-314" on line 12

Insert: "Title 85, chapter 2, part 3"

4. Page 29, line 13.

Strike: "the following provisions of State law"

Insert: "Title 85, chapter 2, part 4, MCA,"

5. Page 29, line 14 through line 16.

Strike: ":" on line 14 through "85-2-407, MCA" on line 16

Following: "provided" on line 16

Strike: ", "

Following: "that" on line 16

Insert: "for purposes of 85-2-407, MCA,"

6. Page 29, line 17 through line 18.

Strike: ";" on line 17 through "Article IV.B.6.a.iii.2.a" on line 18

7. Page 31, line 28.

Strike: "85-2-302, 85-2-307 through 85-2-310, and 85-2-314"

Insert: "Title 85, chapter 2, part 3"

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8. Page 31, line 30 through page 32, line 2.

Strike: ":" on page 31, line 30 through "85-2-407, MCA" on page 32, line 2

Following: "that" on page 32, line 2

Insert: "for purposes of 85-2-407, MCA,"

9. Page 32, line 4 through line 5.

Strike: ";" on line 4 through "Article IV.B.6.c.vi.1" on line 5

10. Page 32, line 8.

Strike: "1 through 3"

11. Page 32, line 10.

Insert: "1 through 3"

12. Page 32, line 12.

Strike: "1 through 3"

Amendment **not** adopted as follows:

Yeas: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.

Total 47

Nays: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.

Total 53

Excused: None.

Total 0

Absent or not voting: None.

Total 0

SB 262 - Representative Miller moved for cloture. Motion **failed** as follows:

Yeas: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Essmann, Fiscus, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Jones, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty,

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McConnell, McKamey, Mehlhoff, Meyers, Miller, Monforton, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.

Total 59

Nays: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hess, Holmlund, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr.

Speaker.

Total 40

Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

Representative Miller rose on a **Point of Order** to appeal the cloture vote stating that since the body no longer recognized the 2/3 majority rule, cloture was in order.

The Chair ruled Representative Miller out of order.

SB 262 - Representative Fitzpatrick moved **SB 262** be concurred in. Motion carried as follows:

Yeas: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Fitzpatrick, Funk, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.

Total 53

Nays: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Moore, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.

Total 47

Excused: None.

Total 0

Absent or not voting: None.

Total 0

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Majority Leader Regier moved the committee rise and report. Motion carried. Committee arose. House resumed. Mr. Speaker presiding. Chair Randall moved the Committee of the Whole report be adopted. Report adopted as follows:

Yeas: Ballance, B. Bennett, Berry, B. Brown, Z. Brown, Burnett, Clark, Cook, Court, Cuffe, Curdy, Custer, Dudik, Dunwell, Eck, Ehli, Ellis, Fitzpatrick, Flynn, Funk, Garner, Greef, Hayman, Hertz, Hill, Hollandsworth, Holmlund, Hunter, Jacobson, Jones, Karjala, Kelker, Kipp III, Lang, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, McKamey, Mehlhoff, Meyers, Noonan, Olsen, Osmundson, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Randall, Redfield, Ricci, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods, Mr. Speaker.
Total 70

Nays: J. Bennett, Berglee, Brodehl, Doane, Essmann, Fiscus, Glimm, Hagstrom, Harris, Hess, Lamm, Laszloffy, Lavin, Mandeville, Manzella, Miller, Monforton, Mortensen, Noland, Olszewski, Pinocci, Regier, Schwaderer, Staffanson, Wagoner, White, Wittich, Zolnikov.
Total 28

Excused: Moore.
Total 1

Absent or not voting: Tschida.
Total 1

THIRD READING OF BILLS

The following bills having been read three several times, title and history agreed to, were disposed of in the following manner:

HB 60 passed as follows:

Yeas: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Cuffe, Curdy, Custer, Doane, Dudik, Dunwell, Eck, Ellis, Essmann, Funk, Garner, Greef, Hagstrom, Hayman, Hill, Hollandsworth, Holmlund, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lavin, Lieser, Lynch, MacDonald, Mandeville, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Miller, Noonan, Olsen, Osmundson, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Randall, Richmond, Salomon, Schreiner, Shaw, Smith, Staffanson, Steenberg, Swanson, Tropila, Webber, Williams, Wilson, Woods, Mr. Speaker.
Total 64

Nays: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Ehli, Fiscus, Fitzpatrick, Flynn, Glimm, Harris, Hertz, Hess, Jones, Lamm, Lang, Laszloffy, Manzella, McKamey, Monforton, Mortensen, Noland, Olszewski, Pinocci, Redfield, Regier, Ricci, Schwaderer, Tschida, Wagoner, Welborn, White, Wittich, Zolnikov.
Total 35

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Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

HB 119 passed as follows:

Yeas: Ballance, B. Bennett, J. Bennett, Berry, Brodehl, Z. Brown, Burnett, Clark, Cook, Court, Cuffe, Curdy, Custer, Dudik, Dunwell, Eck, Ehli, Ellis, Essmann, Fiscus, Fitzpatrick, Flynn, Funk, Garner, Glimm, Greef, Hagstrom, Hayman, Hertz, Hess, Hill, Hollandsworth, Holmlund, Hunter, Jacobson, Jones, Karjala, Kelker, Kipp III, Lamm, Lang, Laszloffy, Lavin, Lieser, Lynch, MacDonald, Mandeville, McCarthy, McClafferty, McConnell, McKamey, Mehlhoff, Meyers, Noonan, Olsen, Olszewski, Osmundson, Pease-Lopez, Peppers, Perry, Person, Pierson, Pinocci, Pope, Price, Randall, Redfield, Regier, Ricci, Richmond, Salomon, Schreiner, Shaw, Smith, Staffanson, Steenberg, Swanson, Tropila, Wagoner, Webber, Welborn, Williams, Wilson, Woods, Mr. Speaker.

Total 85

Nays: Berglee, B. Brown, Doane, Harris, Manzella, Miller, Monforton, Mortensen, Noland, Schwaderer, Tschida, White, Wittich, Zolnikov.

Total 14

Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

HB 244 passed as follows:

Yeas: Ballance, J. Bennett, Berglee, Berry, Brodehl, B. Brown, Burnett, Clark, Cook, Cuffe, Custer, Doane, Dudik, Ehli, Essmann, Fiscus, Fitzpatrick, Flynn, Funk, Garner, Glimm, Greef, Hagstrom, Harris, Hertz, Hess, Hill, Hollandsworth, Holmlund, Hunter, Jacobson, Jones, Karjala, Kelker, Kipp III, Lang, Laszloffy, Lavin, Lynch, Mandeville, McCarthy, McClafferty, McConnell, McKamey, Mehlhoff, Meyers, Miller, Monforton, Mortensen, Noland, Noonan, Olszewski, Osmundson, Pierson, Pinocci, Price, Randall, Redfield, Regier, Ricci, Richmond, Salomon, Schreiner, Schwaderer, Shaw, Smith, Staffanson, Swanson, Tschida, Wagoner, Webber, Welborn, Wilson, Woods, Mr. Speaker.

Total 75

Nays: B. Bennett, Z. Brown, Court, Curdy, Dunwell, Eck, Ellis, Hayman, Lamm, Lieser, MacDonald, Manzella, Olsen, Pease-Lopez, Peppers, Perry, Person, Pope, Steenberg, Tropila, White, Williams, Wittich, Zolnikov.

Total 24

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Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

HB 374 passed as follows:

Yeas: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Cuffe, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Essmann, Fitzpatrick, Funk, Garner, Hayman, Hertz, Hill, Hollandsworth, Holmlund, Hunter, Jacobson, Jones, Karjala, Kelker, Kipp III, Lavin, Lieser, Lynch, MacDonald, Mandeville, McCarthy, McClafferty, McConnell, McKamey, Mehlhoff, Meyers, Miller, Noonan, Olsen, Olszewski, Pease-Lopez, Peppers, Person, Pierson, Pope, Price, Redfield, Ricci, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.

Total 64

Nays: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Doane, Ehli, Fiscus, Flynn, Glimm, Greef, Hagstrom, Harris, Hess, Lamm, Lang, Laszloffy, Manzella, Monforton, Mortensen, Noland, Osmundson, Perry, Pinocci, Randall, Regier, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.

Total 35

Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

SB 7 concurred in as follows:

Yeas: B. Bennett, Berglee, Berry, Z. Brown, Burnett, Clark, Cook, Court, Cuffe, Curdy, Custer, Doane, Dudik, Dunwell, Eck, Ehli, Ellis, Essmann, Fiscus, Fitzpatrick, Flynn, Funk, Garner, Greef, Hagstrom, Harris, Hayman, Hertz, Hess, Hill, Hollandsworth, Holmlund, Hunter, Jacobson, Jones, Karjala, Kelker, Kipp III, Lang, Laszloffy, Lavin, Lieser, Lynch, MacDonald, Mandeville, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Olszewski, Osmundson, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Redfield, Ricci, Richmond, Salomon, Schreiner, Shaw, Smith, Staffanson, Steenberg, Swanson, Tropila, Tschida, Wagoner, Webber, Welborn, Williams, Wilson, Woods, Mr. Speaker.

Total 80

Nays: Ballance, J. Bennett, Brodehl, B. Brown, Glimm, Lamm, Manzella, McKamey, Miller, Monforton, Mortensen, Noland, Pinocci, Randall, Regier, Schwaderer, White, Wittich, Zolnikov.

Total 19

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Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

SB 47 concurred in as follows:

Yeas: Ballance, B. Bennett, J. Bennett, Berry, Z. Brown, Clark, Cook, Court, Cuffe, Curdy, Custer, Dudik, Dunwell, Eck, Ehli, Ellis, Fiscus, Flynn, Funk, Garner, Greef, Hayman, Hertz, Hill, Hollandsworth, Holmlund, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lang, Laszloffy, Lavin, Lieser, Lynch, MacDonald, Mandeville, McCarthy, McClafferty, McConnell, McKamey, Mehlhoff, Meyers, Mortensen, Noonan, Olsen, Olszewski, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Redfield, Ricci, Richmond, Salomon, Schreiner, Schwaderer, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, White, Williams, Wilson, Woods.

Total 71

Nays: Berglee, Brodehl, B. Brown, Burnett, Doane, Essmann, Fitzpatrick, Glimm, Hagstrom, Harris, Hess, Jones, Lamm, Manzella, Miller, Monforton, Noland, Osmundson, Pinocci, Randall, Regier, Staffanson, Tschida, Wagoner, Welborn, Wittich, Zolnikov, Mr. Speaker.

Total 28

Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

SB 100 concurred in as follows:

Yeas: B. Bennett, J. Bennett, Berglee, Berry, Brodehl, Z. Brown, Burnett, Clark, Cook, Court, Cuffe, Curdy, Custer, Doane, Dudik, Dunwell, Eck, Ehli, Ellis, Essmann, Fiscus, Fitzpatrick, Flynn, Funk, Garner, Glimm, Greef, Hagstrom, Harris, Hayman, Hertz, Hess, Hill, Hollandsworth, Holmlund, Hunter, Jacobson, Jones, Karjala, Kelker, Kipp III, Lamm, Lang, Lavin, Lieser, Lynch, MacDonald, Mandeville, McCarthy, McClafferty, McConnell, McKamey, Mehlhoff, Meyers, Miller, Monforton, Mortensen, Noland, Noonan, Olsen, Olszewski, Osmundson, Pease-Lopez, Peppers, Perry, Person, Pierson, Pinocci, Pope, Price, Randall, Redfield, Regier, Ricci, Richmond, Salomon, Schreiner, Schwaderer, Shaw, Smith, Steenberg, Swanson, Tropila, Wagoner, Webber, Welborn, White, Williams, Wilson, Woods, Mr. Speaker.

Total 91

Nays: Ballance, B. Brown, Laszloffy, Manzella, Staffanson, Tschida, Wittich, Zolnikov.

Total 8

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Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

SB 102 concurred in as follows:

Yeas: B. Bennett, J. Bennett, Berglee, Berry, Z. Brown, Burnett, Clark, Cook, Court, Cuffe, Curdy, Custer, Doane, Dudik, Dunwell, Eck, Ehli, Ellis, Essmann, Fiscus, Fitzpatrick, Flynn, Funk, Garner, Glimm, Greef, Hagstrom, Harris, Hayman, Hertz, Hess, Hill, Hollandsworth, Holmlund, Hunter, Jacobson, Jones, Karjala, Kelker, Kipp III, Lang, Laszloffy, Lavin, Lieser, Lynch, MacDonald, Mandeville, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Miller, Noland, Noonan, Olsen, Olszewski, Osmundson, Pease-Lopez, Peppers, Perry, Person, Pierson, Pinocci, Pope, Price, Randall, Redfield, Regier, Ricci, Richmond, Salomon, Schreiner, Schwaderer, Shaw, Smith, Steenberg, Swanson, Tropila, Tschida, Wagoner, Webber, Welborn, White, Williams, Wilson, Woods, Mr. Speaker.

Total 88

Nays: Ballance, Brodehl, B. Brown, Lamm, Manzella, McKamey, Monforton, Mortensen, Staffanson, Wittich, Zolnikov.

Total 11

Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

SB 122 concurred in as follows:

Yeas: Ballance, J. Bennett, Berglee, Berry, Brodehl, B. Brown, Clark, Cook, Cuffe, Custer, Doane, Ehli, Essmann, Fiscus, Fitzpatrick, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hertz, Hess, Hollandsworth, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Mehlhoff, Meyers, Miller, Monforton, Mortensen, Noland, Olszewski, Osmundson, Peppers, Pierson, Pinocci, Randall, Redfield, Regier, Ricci, Richmond, Salomon, Schwaderer, Shaw, Smith, Staffanson, Tschida, Wagoner, Welborn, White, Wittich, Zolnikov, Mr. Speaker.

Total 61

Nays: B. Bennett, Z. Brown, Burnett, Court, Curdy, Dudik, Dunwell, Eck, Ellis, Funk, Hayman, Hill, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Noonan, Olsen, Pease-Lopez, Perry, Person, Pope, Price, Schreiner, Steenberg, Swanson, Tropila, Webber, Williams, Wilson, Woods.

Total 38

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Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

SB 136 concurred in as follows:

Yeas: Ballance, B. Bennett, J. Bennett, Berglee, Berry, B. Brown, Z. Brown, Burnett, Clark, Cook, Court, Cuffe, Curdy, Custer, Doane, Dudik, Dunwell, Eck, Ehli, Ellis, Essmann, Fiscus, Fitzpatrick, Flynn, Funk, Glimm, Greef, Hagstrom, Harris, Hayman, Hertz, Hess, Hill, Hollandsworth, Holmlund, Hunter, Jacobson, Jones, Karjala, Kelker, Kipp III, Lamm, Lang, Laszloffy, Lavin, Lieser, Lynch, MacDonald, Mandeville, Manzella, McCarthy, McClafferty, McConnell, McKamey, Mehlhoff, Meyers, Miller, Monforton, Mortensen, Noland, Noonan, Olszewski, Osmundson, Pease-Lopez, Peppers, Perry, Pierson, Pinocci, Pope, Price, Randall, Redfield, Regier, Ricci, Richmond, Salomon, Schreiner, Schwaderer, Shaw, Smith, Staffanson, Steenberg, Swanson, Tropila, Tschida, Webber, Welborn, White, Williams, Wilson, Wittich, Woods, Zolnikov, Mr. Speaker.

Total 94

Nays: Brodehl, Garner, Olsen, Person, Wagoner.

Total 5

Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

SB 175 concurred in as follows:

Yeas: B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Cuffe, Curdy, Custer, Doane, Dudik, Dunwell, Eck, Ehli, Ellis, Essmann, Fitzpatrick, Flynn, Funk, Garner, Greef, Hayman, Hertz, Hess, Hill, Holmlund, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lavin, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Miller, Noonan, Olsen, Olszewski, Osmundson, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Richmond, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Wagoner, Webber, Welborn, Williams, Wilson, Woods, Mr. Speaker.

Total 66

Nays: Ballance, J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Fiscus, Glimm, Hagstrom, Harris, Hollandsworth, Jones, Lamm, Lang, Laszloffy, Mandeville, Manzella, McKamey, Monforton, Mortensen, Noland, Pinocci, Randall, Redfield, Regier, Ricci, Salomon, Schwaderer, Staffanson, Tschida, White, Wittich, Zolnikov.

Total 33

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Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

SB 245 concurred in as follows:

Yeas: Ballance, J. Bennett, Berglee, Berry, Brodehl, B. Brown, Z. Brown, Burnett, Clark, Cook, Cuffe, Curdy, Custer, Doane, Ehli, Essmann, Fitzpatrick, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hertz, Hess, Hollandsworth, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Lieser, Mandeville, Manzella, McKamey, Meyers, Miller, Monforton, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Regier, Ricci, Richmond, Shaw, Staffanson, Steenberg, Tschida, Wagoner, Welborn, White, Wittich, Zolnikov, Mr. Speaker.

Total 59

Nays: B. Bennett, Court, Dudik, Dunwell, Eck, Ellis, Fiscus, Funk, Hayman, Hill, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Salomon, Schreiner, Schwaderer, Smith, Swanson, Tropila, Webber, Williams, Wilson, Woods.

Total 40

Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

SB 284 concurred in as follows:

Yeas: Ballance, J. Bennett, Berglee, Berry, Brodehl, B. Brown, Burnett, Clark, Cook, Cuffe, Custer, Doane, Ehli, Essmann, Fiscus, Fitzpatrick, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hertz, Hess, Hollandsworth, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Meyers, Miller, Monforton, Mortensen, Noland, Olszewski, Osmundson, Pierson, Pinocci, Randall, Redfield, Regier, Ricci, Richmond, Salomon, Schwaderer, Shaw, Staffanson, Tschida, Wagoner, Welborn, White, Wittich, Zolnikov, Mr. Speaker.

Total 59

Nays: B. Bennett, Z. Brown, Court, Curdy, Dudik, Dunwell, Eck, Ellis, Funk, Hayman, Hill, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pope, Price, Schreiner, Smith, Steenberg, Swanson, Tropila, Webber, Williams, Wilson, Woods.

Total 40

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Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

MOTIONS

Majority Leader Regier moved **SB 262** be moved from the Committee of the Whole to the Appropriations Committee.

Motion **failed** as follows:

Yeas: J. Bennett, Berglee, Brodehl, B. Brown, Burnett, Doane, Essmann, Flynn, Garner, Glimm, Hagstrom, Harris, Hess, Holmlund, Jones, Lamm, Lang, Laszloffy, Lavin, Mandeville, Manzella, McKamey, Miller, Monforton, Mortensen, Noland, Olszewski, Osmundson, Pinocci, Randall, Redfield, Ricci, Schwaderer, Staffanson, Tschida, Wagoner, White, Wittich, Zolnikov, Mr. Speaker.

Total 40

Nays: Ballance, B. Bennett, Berry, Z. Brown, Clark, Cook, Court, Cuffe, Curdy, Custer, Dudik, Dunwell, Eck, Ehli, Ellis, Fiscus, Fitzpatrick, Funk, Greef, Hayman, Hertz, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Kipp III, Lieser, Lynch, MacDonald, McCarthy, McClafferty, McConnell, Mehlhoff, Meyers, Noonan, Olsen, Pease-Lopez, Peppers, Perry, Person, Pierson, Pope, Price, Regier, Richmond, Salomon, Schreiner, Shaw, Smith, Steenberg, Swanson, Tropila, Webber, Welborn, Williams, Wilson, Woods.

Total 59

Excused: Moore.

Total 1

Absent or not voting: None.

Total 0

Representative G. Bennett moved to reconsider action on **SB 293** and that **SB 293** be placed on third reading on Thursday, April 16, 2015.

Motion **passed** as follows:

Yeas: Ballance, J. Bennett, Berglee, Berry, Brodehl, B. Brown, Burnett, Cuffe, Doane, Ehli, Essmann, Fiscus, Flynn, Garner, Glimm, Greef, Hagstrom, Harris, Hertz, Hess, Holmlund, Jones, Kipp III, Lamm, Lang, Laszloffy, Lavin, Lynch, Mandeville, Manzella, McKamey, Mehlhoff, Meyers, Monforton, Mortensen, Noland, Olszewski, Osmundson, Peppers, Pinocci, Randall, Redfield, Regier, Ricci, Richmond, Schreiner, Schwaderer, Shaw, Smith, Staffanson, Tropila, Tschida, Wagoner, Webber, White, Zolnikov, Mr. Speaker.

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Total 57

Nays: B. Bennett, Z. Brown, Clark, Cook, Court, Curdy, Custer, Dudik, Dunwell, Eck, Ellis, Fitzpatrick, Funk, Hayman, Hill, Hollandsworth, Hunter, Jacobson, Karjala, Kelker, Lieser, MacDonald, McCarthy, McClafferty, McConnell, Noonan, Olsen, Pease-Lopez, Perry, Person, Pierson, Pope, Price, Salomon, Steenberg, Swanson, Williams, Wilson, Wittich, Woods.
Total 40

Excused: Moore.
Total 1

Absent or not voting: Miller, Welborn.
Total 2

Representative Dudik requested an interpretation from the Speaker on the reconsider motion on **SB 293**. After discussion Representative Dudik withdrew her request.

Representative McClafferty moved to change their vote on **SB 122** from Yes to No. Without objection, so ordered.

Majority Leader Regier moved the Conference Committee on **SB 261** be dissolved and that a Free Conference Committee be appointed. Motion carried. Speaker Knudsen appointed:

4/15/2015

Representative Lang
Representative Lynch
Representative Shaw

Majority Leader Regier moved to appoint a Conference Committee on **HB 2** and request the Senate to appoint a like committee. Motion carried. Speaker Knudsen appointed:

4/15/2015

Representative Ballance
Representative Noonan
Representative Osmundson

UNFINISHED BUSINESS

A correction for the record from the previous day's third reading vote of **SB 353**. In accordance with Joint Rule 40-170, the vote on third reading after concurrence in amendments is the vote of the house of origin that must be used to determine if the required number of votes has been cast. **SB 353** has been transmitted to the original chamber with a vote of 58-42.

ANNOUNCEMENTS

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Committee meetings were announced by the committee chairs.

Majority Leader Regier moved that the House adjourn until 10:00 a.m., Thursday, April 16, 2015. Motion carried.

House adjourned at 4:55 p.m.

LINDSEY GROVOM
Chief Clerk of the House

AUSTIN KNUDSEN
Speaker of the House