

M I N U T E S

SPECIAL COMMITTEE ON ASSESSMENT AND TAXATION

September 28-29, 1977
Room 510 - State House

Wednesday, September 28, 1977
Morning Session

The meeting was called to order by Chairman Simpson. Senator Janssen and Sowers and Representative Shelor were absent. Staff present: Bill Edds, Roy Johnson, and Robert Taylor.

The Chairman noted a proposed substantive change to the minutes of the August 25, 1977, meeting in the fifth paragraph, page 1, and requested the Committee's consensus on the language. After some discussion the staff was directed to rephrase the paragraph. Final approval of the minutes of the August 25-26, 1977, meeting was postponed until later.

The staff noted that some Committee notebooks were very full, and that a supplemental pouch would be prepared for each Committee member in which conferee testimony and handouts would be placed in order by proposal topic.

Proposal No. 6 - Inheritance Tax

Prior to a review of the inheritance tax bill draft the staff reviewed the memorandum of July 22 (a copy is in the Committee notebooks) which provided an estimate of the fiscal impact of Committee decisions to date concerning amendments to the Kansas inheritance tax law. During this discussion the staff reported on the results of further conversations with the Department of Revenue concerning the creation of joint tenancy between husband and wife under the new federal estate tax code.

As a result of further study and discussion, the Committee was informed that the conclusion originally drawn by the staff memo of August 19, 1977, needed to be modified. In fact, it is the position of the Department of Revenue that all gifts made for the purpose of creating a joint tenancy between spouses would be added back into the gross estate if the donor spouse died within three years of the date of the gift. It was further concluded that there would be no real tax advantage under the federal law as a result of creating such a joint tenancy if the estate exceeded \$200,000 in value, since all "adjusted taxable gifts" are added back to compute the federal taxable estate. In other words, smaller estates (below the \$250,000 to \$400,000 range) would pay no taxes due to the spouse's deduction and the unified credits; for estates above that level the creation of the automatic joint tenancy contribution would yield no tax advantage due to the requirements to either add the gift back into the gross estate (if the donor's spouse lived less than three years following the gift) or to gross up the estate by the amount of adjusted taxable gifts (if the donor's spouse lived for more than three years following the gift.)

Staff noted that given the foregoing factors there would probably be no, or at least a minimal, revenue reduction if a similar automatic spouse joint tenancy rule were incorporated into the Kansas inheritance tax. It was further noted that the current form of the bill draft includes such a provision in New Section 22(b).

Staff Review of Inheritance Tax
Bill Draft

Section 1 amends K.S.A. 79-1501 and provides for the imposition of the tax, establishes various heir classes, creates exemptions for each class of heir, and sets a tax rate on the net value of taxable shares received by each class of heir.

Following a discussion of the proposal to increase the spouse's exemption and the various fiscal consequences, it was moved by Representative Slattery, seconded by Senator Chaney, that the bill be amended to set the spouse's exemption at \$150,000, rather than at the \$250,000 (or 50 percent of the gross estate) level in the bill draft. A substitute motion was offered by Representative Braden, seconded by Representative Crowell, to strike the provision in the bill authorizing the spouse's exclusion to be as much as 50 percent of the gross estate and setting the exclusion at a fixed \$250,000 amount. Motion carried.

Representative Wilkin moved, seconded by Representative Slattery, that the bill be amended to increase spouse's tax rate to the full rate for other Class A heirs in view of the much higher tax exemption just approved for spouses. (Currently the spouse's tax rate is $\frac{1}{2}$ the rate for other Class A heirs.

The Committee reviewed at same length the matter of adding back all gifts made after December 31, 1976, into the gross estate of the decedent. (This provision is contained in New Section 26 of the bill draft.) Many members felt that adding back all gifts would be very difficult to administer, and that if Kansas was to tax gifts it would be more appropriate to have a gift tax and collect the tax when the gift is made, not when the donor dies. It was argued that waiting until the donor dies could place a great hardship on the heir. Other members pointed to the testimony of several conferees which noted an apparent trend toward expanded gift giving which would, in the long run, erode the current inheritance tax base.

Representative Braden moved, seconded by Representative Crowell, that Representative Wilkin's motion be amended to include (in addition to the higher tax rate for spouses) a motion to strike New Section 26 from the bill draft (which provides for adding back all gifts made after December 31, 1976.) Following additional discussion the motion to amend passed with Senator Chaney voting no. On the vote of the original motion by Representative Wilkin, as amended by Representative Braden, the motion carried.

The Committee briefly discussed the creation of a separate classification for nieces and nephews that would have a lower tax rate than the current class C heir tax rate. (Such a provision was not in the bill draft.) The consensus of the Committee appeared to be that while a lower tax rate for nieces and nephews may be a desirable goal, such action would reduce tax revenues to an extent that if the Committee's goal of enacting a fiscally neutral bill were to be met, the tax rates for other heir classes would need to be increased. It appeared to be the consensus of the Committee that no action be taken on this matter at this time.

Afternoon Session

Representative Wilkin was excused by the Chairman from the afternoon session.

Review of Inheritance Tax Bill Draft (continued)

Section 2 amends K.S.A. 79-1502, to require that inheritance tax returns be filed with the Director of Taxation by the estate representative rather than being processed through the probate court with payment to the county treasurer.

New Section 3 provides for the payment of the inheritance tax in installments under certain circumstances. The Revenue Department noted a potential problem in cases where there were many heirs and suggested that the executor for the estate be responsible for collecting the installment payments from each heir and remitting the same to the Department.

Following some committee discussion Representative Braden moved, seconded by Representative Fry, that the bill be amended to make the estate executor responsible for collecting installment payments and remitting such payments to the Department of Revenue. Motion carried.

Section 4 amends K.S.A. 79-1503 to provide that bonds on deposit in lieu of taxes paid by remaindermen in life estates be deposited with the Director of Taxation rather than the county treasurer. The Department of Revenue noted a potential problem for posting bonds by remaindermen in life estates that have many residual heirs.

It was moved by Representative Crowell, seconded by Senator Chaney, that the bill be amended to allow the executor to post one bond that would cover all remaindermen. Motion carried.

Several Committee members raised a question concerning K.S.A. 79-1503 and 1504. Both sections deal with bonding requirements. In drafting the Committee's amendments in this area the staff was directed to clean up certain technical matters and to combine the bonding requirements into one section if necessary.

Section 5 amends K.S.A. 79-1504 to provide that the interest factor to be used for valuing life estates should be set by the Secretary of Revenue instead of using the existing 5 percent factor based upon "American experience tables." In this manner the Secretary's regulations may reflect the interest factor currently used by the Internal Revenue Service (federal interest factors are set by IRS regulations.)

In response to a question from the Committee, staff reported that no change was made by this bill draft regarding existing statutory provisions that would authorize the probate court to order the sale of realty or other assets to pay taxes (K.S.A. 79-1509.)

New Section 6 authorizes the use valuation of farm land and other closely held business realty for inheritance tax purposes. This section is virtually identical to the federal law which authorizes use value appraisals for federal estate tax purposes. A requirement of the existing draft provides that the same use value method must be used for the Kansas inheritance tax as was used for the federal estate tax.

Section 7 amends K.S.A. 79-1512 to provide for the Department to request the Probate Court to appoint an administrator in certain circumstances and provides a special procedure for filing tax returns for non-probated estates. Several questions were raised by the Department of Revenue concerning whether or not a non-taxable estate should file a tax return instead of requesting a determination of tax liability. The staff was directed to work with the Department of Revenue in drafting language for the Committee's consideration that would reflect the most administratively feasible approach in this area.

Section 8 amends K.S.A. 79-1517 to require the Director of Taxation to review all tax returns and to assess (or abate) any additional tax liability and interest. The Chairman noted that much of the language in this section still referred to such terms as "petition" and "order" and he instructed the staff to clean up the draft to eliminate that terminology.

Section 9 makes technical amendments to K.S.A. 79-1518 providing for direct payment of the tax to the Director of Taxation and for the issuance of receipts by the Director.

Section 10 makes further technical amendments to K.S.A. 79-1522 concerning the direct payment of taxes to the Director of Taxation and the final settlement of taxes due.

New Section 11 establishes the statute of limitations in most instances as running three years after the date the tax return is filed. Under present law the statute of limitation runs for 10 years beginning on the date of the decedent's death. This new provision conforms with the statute of limitations for the federal estate tax.

New Section 12 provides for a distribution of 5 percent of inheritance tax collections back to the county with jurisdiction over the estate. Such distributions are to be made in February, May, and September.

Section 13 amends K.S.A. 79-1529 to provide a definition for "secretary" and to define oil and gas leases as personal property.

New Section 14 through New Section 25 relate to the definition of the gross estate and conform generally to Sections 2031 through 2043 of the federal estate tax law. Staff explained that a major reason for conforming so completely in this area is to enable the Department of Revenue to better utilize federal audit information in reviewing Kansas inheritance tax returns.

New Section 17 changes the contemplation of death add back rule under the Kansas law from a one year rebuttable presumption to a three year mandatory add back.

Representative Eddy moved that the three year mandatory gross up provision be waived in cases of accidental death. Motion died due to the lack of a second.

New Section 22 provides for the creation of an automatic 50 percent spouse's contribution for "qualified joint interests," as defined under federal law.

New Section 23 adopts the federal definition of powers of appointment and will insure that certain special powers of appointment are no longer taxed.

New Section 27 provides for the computation of the adjusted gross estate which is used later in computing a ratio equal to the adjusted gross estate divided by the gross estate to prorate exclusions and deductions when computing the Taxable Estate.

Representative Crowell moved, seconded by Representative Braden, that subsection (C) of New Section 27 be removed since New Section 26 had been removed by earlier action of the Committee. Motion carried.

New Section 28 defines the Kansas Taxable Estate and sets out certain authorized deductions in New Section 29 through 33. New Section 29 defines certain estate expenses and is similar to Section 2053 in the federal estate tax law. New Section 30 provides certain deductions for losses. New Section 31 eliminates the former double deduction that could be claimed on both inheritance and income tax returns for the same expense item. New Section 32 provides a deduction for bequests to charitable, education, literary, scientific, religious or benevolent organizations. New Section 33 provides for a deduction equal to the amount of federal estate taxes paid. Although the definition of the Kansas Taxable Estate is not reflected in existing statutes, New Sections 28 through 33 reflect the historical procedural process followed by the Department of Revenue in establishing the tax liability for individual heirs.

New Section 34 makes technical amendments to K.S.A. 79-1534 concerning certain fees for copying of orders. There was some discussion concerning further amendments to this section in light of earlier amendments to K.S.A. 79-1512 in Section 7 (subsequent discussion of this matter no final action was taken by the Committee.)

The Committee discussed the matter of providing a penalty in K.S.A. 79-1536 and K.S.A. 9-1205 for those banks which do not report jointly held assets of a decedent. The Department of Revenue noted that a notification of such assets in and of itself would not be of much assistance unless the bank froze the assets. Further conversation indicated a reluctance by some Committee members to authorize the freezing of such assets. After further discussion it was moved by Representative Crowell, seconded by Representative Eddy, that the bill draft be amended to include a provision to repeal the asset reporting requirement in K.S.A. 79-1536. Motion carried.

Thursday, September 29, 1977

Morning Session

The Chairman called the meeting to order at 9:00 a.m. All members were present. Staff present: Arden Ensley, Richard Ryan, Roy Johnson, and Robert Taylor.

Proposal No. 6 - Inheritance Tax (continued)

Staff reviewed Section 35 of the inheritance tax bill draft which is the repealer section. Ten of the repealed sections are replaced by new language in the bill draft. Six sections are repealed outright either because the sections are no longer relevant or because the subject is treated in a new section: (1) K.S.A. 79-1511 relates to the existing duties of the probate judge in providing inventories and appraisals of estates to the Department of Revenue; (2) K.S.A. 79-1516 relates to the existing procedure for the valuation of property; (3) K.S.A. 79-1520 relates to the existing requirements for taxing powers of appointment; (4) K.S.A. 79-1521 provides for the appointment of an administrator for taxable estates where the deceased died interstate; (5) K.S.A. 79-1523 prescribes existing time limits for recovering additional tax due after a return is filed; and (6) K.S.A. 79-1526 provides for 5 percent of the tax to be withheld from the tax receipts processed by the county treasurer.

Staff presented a brief summary of the revised fiscal impact of the Committee's action on the inheritance tax bill draft to this point. There are five areas where a lack of data make it impossible for a reasonable estimate to be derived: (1) taxation of annuities; (2) 50 percent of spouse's contribution; (3) installment payments; (4) powers of appointment; and (5) use value appraisal. However, it was the initial opinion of the staff and the Department of Revenue that the combined fiscal impact of these five areas would be very small and slightly only negative. The three areas where a reasonable estimate could be derived are:

<u>Change In The Law</u>	<u>Fiscal Effect</u>
Marital Deduction	(\$730,000)
Higher Tax Rate For Spouse	531,700
Three Year Gift Add Back	100,000
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Net Effect	(\$98,300)

The staff and the Department of Revenue were requested to review these estimates in more depth and to report to the Committee at the next meeting on this initial estimate. The Chairman further directed the staff to work with the Department of Revenue to make the additional substantive and technical changes in the bill draft requested by the Committee so that the Committee could give final approval to this bill at the October meeting. Staff was instructed to prepare a draft of a Committee report on Proposal No. 6 for review by the Committee at the October meeting.

Schedule of Remainder of Interim Work

The Committee discussed the workload for the remainder of the interim. Several members were concerned that no work had been scheduled to date on Proposal No. 7 - Sales Tax and Proposal No. 9 - State Aid to Local Units and that the priority schedule as set by the Committee at its first meeting was not being followed.

The Chairman noted that in setting agendas for meetings it was his intention to complete the work and major decisions on Proposal No. 6 - Inheritance Tax and Proposal No. 8 - Income Tax before embarking on other major work. He further stated that he thought it would not be very productive to work on too many major projects at one time. He stated that Proposal No. 5 - Personal Property Tax was moved forward on the agenda because it had been discussed before, it was not new material, and it could be fit into the agenda while the Committee discussed the income and inheritance tax issues without disrupting the Committee's work in these areas. He concluded that if the Committee could wrap up its major work and finalize decisions on the income tax and inheritance tax proposals at this meeting, it would be possible to schedule work on the state aid and sales tax proposals in October.

Proposal No. 5 - Personal Property Tax

Conferee Testimony

Mr. Virgil Huseman, representing the Kansas Livestock Association (KLA) presented a statement to the Committee opposing the personal property tax with the exception of a tax on motor vehicles and oil and gas leases (a copy of Mr. Huseman's statement is in the Committee notebooks.) Mr. Huseman's statement emphasized his opinion that an inventory property tax on livestock is particularly inequitable and difficult to fairly administer. He offered no alternative to replace lost revenues from eliminating this tax. However, he did mention the sales tax proposal presented by the Kansas Association of Commerce and Industry at the August meeting as one his organization would take a look at.

In the Committee discussion following Mr. Huseman's comments, several members expressed sympathy for the position taken by the KLA. In response to a question from the Committee, Mr. Huseman stated that Kansas ranks second among all states in numbers of cattle on feed. It was also noted by the staff that, according to the Committee report on Proposal No. 4 - Merchants Inventory Tax prepared in the 1976 interim, an estimated total of \$9.8 million was collected in 1975 by local governments from inventory taxes on livestock.

Several members noted that most of the states that exempt livestock from property taxes are not major livestock producing states. Mr. Huseman replied that while that may be true, major livestock producing states such as Idaho, Illinois, and Iowa have no tax, and that in Texas (which does have a tax on the books) no effort is made to collect the tax.

When asked if he would favor an alternate or inlieu tax, such as a head tax or a gross receipts tax, over the present system, Mr. Huseman responded that any alternate tax would also be inequitable due to the varying lengths one may keep livestock and the varying quality grades of livestock.

A Committee member asked if the Kansas inventory property tax assessing date of January 1, affected the marketing of livestock or the market price of livestock. Mr. Huseman responded that to his knowledge there was no such effect.

Policy Question Checklist

Staff reviewed a policy questions checklist prepared for Proposal No. 5 - Personal Property Tax (a copy of the checklist is in the Committee notebooks.) Personal Property Tax Assessment Manuals following a brief discussion as to whether or not the Committee should give the Director of Property Valuation further instructions on the development of personal property valuation manuals for 1978, Senator Janssen moved, seconded by Representative Braden, that the Committee offer no instructions as to how the market value of personal property should be defined and that as a matter of policy the Legislature should not involve itself in establishing values for personal property. Motion carried. Senator Chaney voted no.

Listing Of Motor Vehicles For Appraisal. Several Committee members expressed reservations about requiring all taxpayers to come to the court house to register their motor vehicles. Other members noted the taxpayer's confusion under the current system where counties followed different appraisal procedures. Several comments were made concerning testimony by conferees that all counties have access to motor vehicle registration data and that most use this information for verification even if they require the taxpayers to personally list a motor vehicle for taxation. It was moved by Representative Wilkin, seconded by Representative Fry, that the law be amended to require all counties to assess all motor vehicles through the use of the assessor's copy of the motor vehicle title or registration renewal form. Motion carried.

The Chairman noted that Item III on the checklist marked "other matters" related to two issues he had raised with the staff and that he felt it would be best to refer these matters to the standing committees for any appropriate action during the Session and not to take the special Committee's time since both issues have received discussion in the past.

Taxation Of Inventories. There was much discussion among the Committee as to whether or not immediate action should be considered or whether a constitutional amendment on the classification of inventories should be submitted to the electorate at the earliest possible time. The Committee discussed several immediate alternatives such as abolishing the inventory tax (provided a public purpose existed), creating a stamp tax on the inventory of motor vehicle dealers, adjusting the existing inventory valuation procedure, and creating a retail business gross receipts tax. One Committee member suggested establishing a pilot project in one area (motor vehicle inventories) and then if that procedure worked to go to the Constitutional amendment approach.

It was moved by Representative Wilkin, seconded by Representative Braden, that the Committee recommend S.C.R. 1619 (proposal for a constitutional amendment that would allow the classification of inventory property) for favorable action by the 1978 Legislature and placement on the 1978 general election ballot. Motion carried. (The vote was 6 yea, 5 nay. Senators Chaney, Janssen, and Sowers, and Representatives Shelor and Slattery voted no.)

It was moved by Representative Eddy, seconded by Representative Braden, that the Committee conceptually recommend 1977 H.B. 2454 (\$5.00 stamp tax per unit in lieu of personal property taxes on motor vehicle dealer inventories) for favorable action by the 1978 Legislature (subject to amendment of the distribution formula to provide a share of the proceeds for all local government units in proportion to the amount of taxes levied by each unit and the inclusion of a provision that provides for indexation of the stamp tax based on the cost of the motor vehicle.) Motion carried. (Senators Chaney and Janssen and Representative Wilkin voting no.)

Staff was instructed to prepare a draft of a Committee report on Proposal No. 5 for review by the Committee at the next meeting and to have the necessary bill drafts ready for review and approval.

Afternoon Session

Proposal No. 8 - Income Tax

Staff reviewed a memo dated September 23, 1977, that dealt with background information on the tax treatment of retirement income, including a summary of how such income is treated by other states with broad based income taxes. (A copy of this memo is in Committee notebooks.)

F. Kent Kalb, Secretary of Revenue, presented a memo responding to questions raised by the Committee at the August meeting. (A copy of Mr. Kalb's memo is in the Committee notebooks.) Mr. Kalb noted that the Department is currently developing a statistical analysis data base for the Kansas income tax. When this file is completed it will be possible for the Department to respond more rapidly to a wider range of questions concerning the Kansas income tax than is now possible. The Department hopes this statistical data base will be operational prior to the 1978 Session.

Income Tax Exemption For Persons Over Age 65. Mr. Kalb reported that if a uniform policy of taxing retirement income were adopted, and given the assumption about that policy noted in the Department's memo, the net fiscal impact could be as small as a \$250,000 annual revenue loss.

Child Or Dependent Care Credit. If a sliding income approach were adopted which provided for a taxpayer to receive from 100 percent of the amount of the federal credit on the Kansas return (limited to the actual Kansas tax liability) with an income of \$5,000 or less to a year credit to no credit if the taxpayers income exceeds \$14,000. The Department reported that the cost in terms of reduced tax revenues would range from \$1.0 million to \$1.3 million.

Allowing Kansas taxpayers to itemize on Kansas tax returns regardless of whether or not they itemized on federal returns. During the 1977 Session the Department estimated the fiscal impact of this proposal could range from \$420,000 to \$840,000. However, given the changes in the federal tax law and proposed changes in the Kansas law, this cost factor could increase by as much as five times. The Department noted a more precise estimate would be possible when their statistical data base is completed.

The Department reported that its estimate of the combined effect of the enactment of the Federal Tax Reduction and Simplification Act of 1977 and the passage of 1977 S.B. 494 is a net reduction in Kansas liability of \$.5 million in the first year (\$1.7 million increase due to federal law change and \$2.2 million decrease due to Kansas law change.)

In response to a question from the Committee concerning the cost of increasing the Kansas standard deduction to equal the federal "zero bracket levels," Mr. Kalb noted that the Department estimated such a change would reduce Kansas tax receipts by approximately \$10.0 million. Following some discussion, the Chairman requested the Department to report at the next meeting on the level at which a flat amount standard deduction could be established that would not reduce tax receipts.

Representative Wilkin moved, seconded by Representative Crowell, that the Committee recommend adoption of the sliding scale income child or dependent care credit illustrated in the Department's memo. Motion carried. Senator Chaney expressed opposition to the concept if it did not include a provision for a refundable credit.

It was moved by Representative Slattery, seconded by Representative Braden, to reconsider the motion made at the August 25, meeting concerning 1977 H.B. 2143. Motion carried.

In the discussion on the original motion Mr. Kalb noted that the Department would not be able to rely on federal audits to insure taxpayer compliance. He stated Kansas does not normally audit tax returns of individuals relying almost entirely on federal audit information, following additional discussion concerning the possible fiscal consequences of this bill. The Committee voted on the original motion to recommend the bill favorably to the 1978 Legislature. Motion carried. (Representative Braden and Crowell voted no.)

It was moved by Representative Braden, seconded by Representative Crowell, to non-conform with the federal law concerning the tax basis of inherited assets and to adopt the procedure that existed prior to the passage of the Federal Tax Reform Act of 1976. Motion carried.

Representative Wilkin moved, seconded by Representative Fry, that Kansas not adopt an income tax averaging procedure. Motion carried.

It was moved by Representative Wilkin, seconded by Representative Slattery, that Kansas adopt a special tax on tax preference items (as defined under federal law) equal to 13 percent of the federal tax on these items, such tax to be a special addition to Kansas liability. Motion carried.

Representative Braden moved, seconded by Representative Slattery, that Kansas adopt a special tax on lump sum distributions from a pension or profit sharing plan where the ten year averaging option has been selected at the federal level, such tax to be equal to 13 percent of the federal tax and a special addition to Kansas tax liability. Motion carried.

It was the consensus of the Committee not to recommend a minimum or maximum tax procedure for the Kansas income tax, and to make no changes to K.S.A. 79-3217 (c) regarding the current tax exempt status of accumulation distributions of trusts.

Staff was directed to prepare a draft of the Committee report on Proposal No. 8 for review at the October meeting, and to have drafts of the necessary bills ready for review and approval.

Proposal No. 81 - Solar Energy Tax Incentives

Staff presented a draft of the Committee report and noted that decisions had not yet been finalized by the Committee on: (1) what should be done concerning the authority for recovery of erroneous refunds and (2) should additional funds be provided to the Department for administrative purposes.

It was moved by Representative Wilkin, seconded by Representative Crowell, that the Committee recommend to the 1978 Legislature that 1977 H.B. 2618 be amended to include a provision for the recovery of erroneous refunds similar to the language found in the Homestead Property Tax Relief Law. Motion carried.

After a brief discussion concerning the Department's need for additional funding, Mr. Kalb stated that the Department could absorb any necessary costs at this time.

Following a discussion of several suggested technical changes to the draft, several members questioned the Committee's earlier decision to concur in the Department's interpretation that existing dwellings not actually used as the taxpayers principal residence (but being remodeled for intended occupation by the taxpayer) would not qualify for the insulation income tax deduction.

It was moved by Representative Crowell, seconded by Representative Braden, that the Committee recommend a bill to the 1978 Legislature that would amend 1977 H.B. 2618 to provide the insulation income tax deduction to persons who are building a new dwelling or remodeling an existing dwelling with the expressed intent of moving into that dwelling when the construction or remodeling is completed. (The deduction is still not to apply to contractors.) Motion carried.

Agenda For Future Meetings

After reviewing the work remaining for the Committee, the Chairman suggested that two more meeting dates be requested from the Legislative Coordinating Council on the 21st and 22nd of November. It was the consensus of the Committee that this time would be needed to give adequate attention to the two remaining proposals and to complete the work in process.

Agenda For Next Meeting

Review of Committee reports and bill drafts on Proposals No. 5, 6, 8 and 81, conferees and Committee discussion on Proposal No. 9, and Committee discussion on Proposal No. 7.

Prepared by Robert L. Taylor

Approved by Committee on:

Oct. 27, 1977
(date)