

**1999 SENATE EDUCATION**

**SB 2281**

1999 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. SB 2281

Senate Education Committee

Conference Committee

Hearing Date 2/1/99

Tape Number	Side A	Side B	Meter #
1		X	583-5166
2/1 2	X		2011-2400
Committee Clerk Signature <i>Jenda Christman</i>			

Minutes:

Senator Freborg opened the hearing on SB 2281.

Senator Thompson spoke in favor of the bill. Testimony attached.

Senator Freborg: State areas to glean money from the Governor's budget. The fiscal note is 77 million.

Senator Cook: What ideas do you have as to where we should look for the money.

Thompson: Would support increases where necessary.

Senator Wanzek: Is the 34 million in addition to the Governor's budget.

Thompson: Yes, in addition.

Senator Wanzek: Suggest 21 million from prison?

Thompson: Yes it is revenue producing.

Page 2

Senate Education Committee

Bill/Resolution Number Sb 2281

Hearing Date 2/1/99

Senator Tallackson spoke in favor of the bill. Said that if they lose any more teachers they won't be accredited.

Senator Redlin: Some property taxes didn't go up, is that the case in your area?

Tallackson: No, ours go up.

Larry Klundt, NC Council of Educational Leaders. Testimony enclosed.

Senator Wanzek: Need agriculture and education. Explain why private schools are doing it for a lower cost per average.

Larry: Not under the same rules and regulations, lower salaries, special education, transportation, etc.

Senator Wanzek: I know they do some.

Larry: They don't need to provide the full range. No rules or regulations, that adds to the costs and doesn't really add to quality.

Senator Cook: Your predictions?

Larry: Not going to get any cheaper.

Mary Splichal, ND Assoc. of Univ. Women, spoke in favor of the bill. Testimony enclosed.

Howard Snortland from the ND Retired Persons spoke in favor of the bill.

Senator Freborg: Why do the majority think that when mill levies fail they blame seniors.

Howard: Myth, I've always voted in favor.

Dr. Sanstead, Supt. of P.I. spoke in favor of the bill. Said he recognizes the need for this bill.

February 1, 1999

Senator Cook: I move for a Do Not Pass

Senator Wanzek: 2nd.

Page 3

Senate Education Committee

Bill/Resolution Number Sb 2281

Hearing Date 2/1/99

Senator Wanzek: Not a tough issue, mechanism to address.

Vote: 4 (yes) 3 (no)

Carrier: Wanzek

## FISCAL NOTE

(Return original and 14 copies)

Bill/Resolution No.: SB 2281

Amendment to: \_\_\_\_\_

Requested by Legislative Council

Date of Request: 01-13-99

1. Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, cities, and school districts.

**Narrative:**

This bill changes the base payment amount for foundation aid to \$2,400 for the first year and \$2,600 for the second year of the 1999-2001 biennium. Under the executive recommendation, \$475.9 million dollars was appropriated with payment rates established at \$2,129 and \$2,221 to distribute that amount of funding.

Increasing the rates to the amounts identified in this bill will require \$553.0 M. The fiscal impact of this bill is estimated at \$77.1 million (\$553.0M - \$475.9M) for the first biennium. The fiscal impact for the second biennium is estimated at \$149.0 (624.9-475.9).

2. **State** fiscal effect in dollar amounts:

1997-99 Biennium		1999-2001 Biennium		2001-03 Biennium	
General Fund	Special Fund	General Fund	Special Funds	General Fund	Special Funds

Revenues:

Expenditures: 77,100,000 149,000,000

3. What, if any, is the effect of this measure on the appropriation for your agency or department:

- a. For rest of 1997-99 biennium: \_\_\_\_\_
- b. For the 1999-2001 biennium: \_\_\_\_\_ 77,100,000
- c. For the 2001-03 biennium: \_\_\_\_\_ 149,000,000

4. **County, City, and School District** fiscal effect in dollar amounts:

1997-99 Biennium			1999-2001 Biennium			2001-03 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts
					77,100,000			149,000,000

If additional space is needed, attach a supplemental sheet.

Signed 

Typed Name Jerry Coleman

Department ND Dept of Public Instruction

Phone Number 328-4051

Date Prepared: 01-13-99

Date: 2/1/99  
Roll Call Vote #: \_\_\_\_\_

**1999 SENATE STANDING COMMITTEE ROLL CALL VOTES**  
**BILL/RESOLUTION NO. SB 2281**

Senate EDUCATION Committee

Subcommittee on \_\_\_\_\_  
or  
 Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken Motion for a Do Not Pass

Motion Made By Cook Seconded By Wanzek

Senators	Yes	No	Senators	Yes	No
Senator Freborg, Chairman	✓				
Senator Cook, Vice Chairman	✓				
Senator Flakoll	✓				
Senator Wanzek	✓				
Senator Kelsh		✓			
Senator O'Connell		✓			
Senator Redlin		✓			

Total (Yes) 4 No 3

Absent \_\_\_\_\_

Floor Assignment Wanzek

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE (410)  
February 2, 1999 1:11 p.m.

Module No: SR-21-1688  
Carrier: Wanzek  
Insert LC: . Title: .

**REPORT OF STANDING COMMITTEE**

**SB 2281: Education Committee (Sen. Freborg, Chairman)** recommends **DO NOT PASS**  
(4 YEAS, 3 NAYS, 0 ABSENT AND NOT VOTING). SB 2281 was placed on the  
Eleventh order on the calendar.

**1999 TESTIMONY**

**SB 2281**



Testimony on SB 2281  
Senate Education Committee  
February 1, 1999

Mr. Chairmen, members of the Education Committee, my name is Mary Splichal and I represent the North Dakota Association of University Women, also known as AAUW.

AAUW is well know for it's support of education. The ND AAUW has approximately 400 members. Last year at our state convention, we passed a resolution saying that we will work with the 1999 legislature to increase per pupil funding to the 1981-1982 level of 63.7% of the total costs per pupil. SB2281 strives for a level of 70% and would more than meet our goal.

The ND AAUW members feel the reduction in per pupil funding has resulted in a crisis in our schools. In some districts the crisis is evident with deteriorating buildings, outdated textbooks and maps, differences in access to technology and training and low salaries for our teachers. These low salaries create difficulties in recruiting and retaining teachers in many communities and a declining quality education for those students.

In a report published by the Bismarck school district, the number of computers in each school significantly varies. This variance is not based on the number of students, but rather by how active and successful the PTO associations are with fund raisers. In smaller communities the inequity in funding is much more evident. Last week I heard testimony on a house bill that said the beginning wages for the teachers in Underwood, ND are less than \$14,000 a year plus benefits. That's below the poverty level!

The ND Association of University Women are proud of our teachers and proud of the quality of education provided in our state. It is very upsetting to hear we have the lowest paid teachers in the nation! Our teachers and our children deserve better. We urge you to pass this bill.

**TESTIMONY ON SENATE BILL 2281**  
**Monday, February 1, 1999**

Mr. Chairman and members of the Senate Education Committee, my name is Wilfred Volesky and I am the Superintendent of the Beulah School District. I am in support of SB 2281 and the increase in Foundation Aid that it provides to schools.

On the third sheet of the handout I tried to make a comparison between what Senate Bill 2162, which you heard in Committee over a week ago, and what Senate Bill 2281 would do for the Beulah School District. SB 2162 provides payments of \$2129 and \$2221 for the next two years. On the handout you can see that the Beulah School District would receive an increase in foundation aid of \$7943.42 if the weighting factors would remain the same. If the weighting factor would change to 85% of the 5-year average cost of education than our school district would receive \$17519.42 less than what we received this year. With less state money next year and with our general fund levy at the 185 mill cap we will not have any additional money for employee salary increases, or for the inflated increase of school supplies, for maintenance, and all the other expenditures that a school district has no control over.

The unfortunate thing is that this scenario of no state increase for next year is going to happen in most school districts that are experiencing declining enrollment.

SB 2281 provides foundation aid payments of \$2400 the first year and \$2600 the second year. As the handout shows the Beulah School District would receive an increase in foundation aid of \$260,737 next year. This bill provides the kind of foundation aid increase that schools need. With this kind of an increase our district would be able to give our teachers the kind of respectable salary increase they deserve; pay our teachers to be available for professional development outside of the normal school day or school year; update computers, software, and other technology; and put the necessary supplies and equipment into the hands of teachers so they can do the best job of teaching possible.

If we received \$2400 and \$2600 for the next two years and then a 6.3% increase after that the discussions about lowering the mill deduct, or changing the weighting factor to 85% of the 5-year average, or the 185-mill cap could all be forgotten. Schools would get the kind of state aid that they have needed for a long time.

Thank you for allowing me to testify today. I will be happy to answer any questions that you may have.

BEULAH PUBLIC SCHOOL  
 (Foundation Aid Comparison Between SB 2162 and SB 2281)

**SB 2162**

<i>98-99 Actual Pupil Payment</i>	<i>Current WPU Enroll.</i>	<i>Entitlement \$2,129</i>	<i>Deduct 32 Mills</i>	<i>99-00 Payment</i>	<i>Inc./Dec.</i>	<i>WPU Using 85% W.F.</i>	<i>Entitlement \$2,129</i>	<i>Net Payment</i>	<i>Inc./Dec.</i>
\$1,978,820.54	1,038.74	\$2,211,477.46	\$224,713.50	\$1,986,763.96	\$7,943.42	1,026.78	\$2,186,014.62	\$1,961,301.12	(\$17,519.42)

**SB 2281**

<i>98-99 Actual Pupil Payment</i>	<i>Current WPU Enroll.</i>	<i>Entitlement \$2,400</i>	<i>Deduct 32 Mills</i>	<i>99-00 Payment</i>	<i>Inc./Dec.</i>	<i>WPU Using 85% W.F.</i>	<i>Entitlement \$2,400</i>	<i>Net Payment</i>	<i>Inc./Dec.</i>
\$1,978,821.00	1,038.74	\$2,492,976.00	\$224,713.50	\$2,268,262.50	\$289,441.50	1,026.78	\$2,464,272.00	\$2,239,558.50	\$260,737.50

S.B. 2281

School	98-99 Pupil Payment	WPU-ENR	Entitlement \$2,129	Deduct	99-00 Pupil Payment	Inc/Dec	Pupil Payment \$2,400 ✓	Inc/Dec \$2,400
Bottineau	\$ 1,437,165.00	814.59	\$ 1,734,262.00	\$ 231,310.00	\$ 1,502,952.00	\$ 65,787.00	\$ 1,723,706.00	\$ 286,541.00
Devils Lake	\$ 3,574,028.26	1983.96	\$ 4,223,850.84	\$ 479,346.34	\$ 3,744,504.50	\$ 170,476.24	\$ 4,282,157.66	\$ 708,129.40
Dickinson	\$ 5,443,880.95	2988.75	\$ 6,363,048.75	\$ 698,517.28	\$ 5,664,531.47	\$ 220,650.52	\$ 6,474,482.72	\$ 1,030,601.77
Divide Co	\$ 649,699.00	400.14	\$ 851,898.00	\$ 200,846.00	\$ 651,052.00	\$ 1,353.00	\$ 759,490.00	\$ 109,791.00
Elgin-New Leipzi	\$ 651,181.38	348.64	\$ 742,254.56	\$ 120,594.82	\$ 621,659.74	\$ (29,521.64)	\$ 716,141.18	\$ 64,959.80
Ellendale	\$ 666,984.37	414.14	\$ 881,704.06	\$ 184,921.29	\$ 713,312.77	\$ 29,798.40	\$ 809,014.71	\$ 142,030.34
Grafton	\$ 2,008,925.86	1108.64	\$ 2,360,294.56	\$ 278,191.00	\$ 2,082,103.56	\$ 73,177.70	\$ 2,382,545.00	\$ 373,619.14
Hankinson	\$ 652,057.00	343	\$ 730,247.00	\$ 114,878.00	\$ 615,369.00	\$ (36,688.00)	\$ 708,322.00	\$ 56,265.00
Hazen	\$ 1,754,881.18	889.16	\$ 1,893,021.64	\$ 143,985.00	\$ 1,749,036.64	\$ (5,884.54)	\$ 1,989,999.00	\$ 235,117.82
Hebron	\$ 444,683.34	252.42	\$ 537,402.18	\$ 101,626.00	\$ 435,776.18	\$ (8,907.16)	\$ 504,182.00	\$ 59,498.66
Jamestown	\$ 4,984,432.01	2794.69	\$ 5,949,895.01	\$ 742,233.00	\$ 5,207,662.01	\$ 223,230.00	\$ 5,965,023.00	\$ 980,590.99
Kenmare	\$ 662,650.97	398.65	\$ 848,726.00	\$ 176,800.61	\$ 671,925.39	\$ 9,274.42	\$ 779,959.39	\$ 117,308.42
Linton	\$ 624,884.53	379.43	\$ 807,806.47	\$ 105,490.85	\$ 702,315.62	\$ 77,431.09	\$ 805,141.15	\$ 180,256.62
McKenzie Co	\$ 1,102,712.55	659.99	\$ 1,405,118.00	\$ 279,129.00	\$ 1,125,989.00	\$ 23,277.00	\$ 1,304,847.00	\$ 202,134.45
Thompson	\$ 1,002,902.32	543.13	\$ 1,156,323.77	\$ 122,702.14	\$ 1,033,621.63	\$ 30,719.31	\$ 1,180,809.86	\$ 177,907.54
Turtle Lake-Merc	\$ 441,100.24	262.39	\$ 558,628.31	\$ 103,826.49	\$ 454,801.82	\$ 13,701.99	\$ 525,909.51	\$ 84,809.27

	Z	AB	AD	AF	AG	AH	A J		
38	Proposed pupil payment Foundation Aid using the mix of state and local dollars to reach 70 percent of cost.								
39	The proposed payments are \$2,400 for 1999-00 and \$2,600 for 2000-01.								
40	ACTUAL & EST.	ACTUAL & EST.					ACTUAL & ESTIMATED		
41	COST OF	TAXABLE					ANNUAL		
42	YEAR	EDUCATION*	VALUATION				PUPIL		
43	1987-88	\$339,880,539					PAYMENT		
44	1988-89	\$359,024,316	\$962,760,380				\$1,385		
45	1989-90	\$381,754,751	\$959,536,307				\$1,411		
46	1990-91	\$379,624,866	\$956,278,185				\$1,480		
47	1991-92	\$413,439,692	\$943,144,462	ESTIMATED	NET PUPIL	ESTIMATED	70 PERCENT OF	ACTUAL AND	\$1,552
48	1992-93	\$424,581,235	\$941,390,009	32 MILL LOCAL	PAYMENT FROM	EQUALIZED	EST. C.O.E.	ESTIMATED	\$1,541
49	1993-94	\$434,730,804	\$958,547,588	EQUALIZED	STATE SOURCES	ANNUAL		WEIGHTED	\$1,570
50	1994-95	\$443,724,524	\$995,153,293	SHARE		APPROPRIATION		PUPIL UNITS	\$1,636
51	1995-96	\$464,283,896	\$1,030,810,153						\$1,757
52	1996-97	\$485,726,940	\$1,107,165,252						\$1,862
53	1997-98	\$501,663,641 *	\$1,148,999,564				121,314		\$1,954
54	1998-99	\$518,123,225 *	\$1,186,353,540 *		\$214,793,970		119,016	*	\$2,032
55	1999-00	\$535,122,848 *	\$1,224,921,893 *	\$39,197,501	\$248,492,899	\$287,690,400	\$374,585,994	119,871	* \$2,400 *
56	2000-01	\$552,680,229 *	\$1,264,744,104 *	\$40,471,811	\$267,149,789	\$307,621,600	\$386,876,160	118,316	* \$2,600 *
57	2001-02	\$570,813,667 *	\$1,305,860,935 *	\$41,787,550	\$284,005,337	\$325,792,887	\$399,569,567	115,807	* \$2,813 *
58	2002-03	\$589,542,063 *	\$1,348,314,474 *	\$43,146,063	\$301,924,370	\$345,070,433	\$412,679,444	113,739	* \$3,034 *
59	2003-04	\$608,884,938 *	\$1,392,148,178 *	\$44,548,742	\$320,973,986	\$365,522,728	\$426,219,457	111,646	* \$3,274 *
60	2004-05	\$628,862,453 *	\$1,437,406,915 *	\$45,997,021	\$341,225,519	\$387,222,540	\$440,203,717	109,690	* \$3,530 *
61	2005-06	\$649,495,430 *	\$1,484,137,014 *	\$47,492,384	\$362,754,802	\$410,247,186	\$454,646,801	108,060	* \$3,796 *
62	2006-07	\$670,805,375 *	\$1,532,386,308 *	\$49,036,362	\$385,642,453	\$434,678,815	\$469,563,763	106,377	* \$4,086 *
63	2007-08	\$692,814,500 *	\$1,582,204,187 *	\$50,630,534	\$409,974,178	\$460,604,712	\$484,970,150	104,664	* \$4,401 *
64	2008-09	\$715,545,744 *	\$1,633,641,645 *	\$52,276,533	\$435,841,089	\$488,117,622	\$500,882,020		*
65	2009-10	\$739,022,799 *	\$1,686,751,335 *	\$53,976,043	\$463,340,047	\$517,316,090	\$517,315,960		*
66			*USING 4 YR. AVG.						
67	MULTIPLIER		MILL RATE	MULTIPLIER			RATIO =1.07	PROJECTED=P	
68	1.03281		0.032	1.063094	BIENNIAL APPROPRIATION		NET PAYMENT		
69					TOTAL		FROM STATE		
70					1999-2001	\$595,312,000	\$515,642,688 *		
71					2001-2003	\$670,863,321	\$585,929,708 *		
72					2003-2005	\$752,745,268	\$662,199,506 *		
73					2005-2007	\$844,926,002	\$748,397,255 *		
74					2007-2009	\$948,722,334	\$845,815,268 *		

*Larry Klundt*  
SB 2281

# NORTH DAKOTA SENATE

STATE CAPITOL  
600 EAST BOULEVARD  
BISMARCK, ND 58505-0360

Senator Vern Thompson  
District 12  
East B Street  
Bismarck, ND 58505-0025



Minority Caucus  
Chairman  
COMMITTEES  
Industry, Business  
and Labor  
Transportation

## SB 2281

Mr. Chairman and members of the Senate Education Committee, every year most candidates, while campaigning, tell voters they support more funding for K-12. In fact, our Century Code indicates that it is the legislative intent to for the state to provide 70% State Aid for local schools. Today I see figures that state aid (not mandated) is at about 42%. If anyone looks at their real estate tax statements over the last number of years, you will see local property taxes have gone up dramatically to help support school funding since were are not at the legislative intent of the 70% State Aid.

Yesterday after church, my local Principal and another teacher asked me what this legislature was going to do about education funding. They are tired of lip service. North Dakota is at a crossroads, if there is not more of a state commitment for increased funding, this state will no longer continue the proud history of high test scores and standards we have experienced over the years. Educators tell me moral is at an all time low. One school in my district does not have a science teacher because they couldn't pay enough for a quality teacher. I'm told there are a number of teachers with 20 to 30 years of teaching experience that are receiving less than \$25,000 per year, while still taking continuing education courses. One teacher in my district gave up on his profession to help build roads in our area by driving truck. He drives truck about 7 months of the year and makes \$35,000. He doesn't need a 4 year degree or continuing education to drive truck. It is for these concerns I have that I introduced SB 2281.

SB 2281 is a straight forward bill that will increase per pupil Foundation Aid to \$2,400 the first year and \$2600 the second year of the biennium. It will also ask for a 6.3% increase each year until the State gets to the legislative intent of 70% State Aid. Increases in state aid for K-12 means property tax relief.

The first question you will probably ask is where will the funds come from to pay for this proposal? So this proposal can be called "responsible legislation", I have identified \$34.6 million from the Governor's proposed budget that can be redirected for K-12. The money would come from the following:

- \$21 million from the prison budget, by double bunking prisoners and allowing excess prisoners to be housed in regional law enforcement centers.
- \$9 million from E,D&F, by transferring responsibilities back to the State Bank of North Dakota
- \$3 million from new license plates. There is a bill in the House that would generate revenue for anyone who wants to buy a vanity Lewis & Clark license plate.

\$1.3 million from a reciprocal agreement the Governor signed with Manitoba provinces. These provinces do not belong to the International Registration Plan and do not pay their fair share for driving our state roads.

\$230,000 for a Presidential Primary in February, kids are more important than national politicians.

\$120,00 for a lobbyist in Washington, DC.

Total for just these proposals amount to \$34.65 million.

Mr. Chairman and members of the Education Committee, for the future of our most precious resource "our youth", I respectfully ask for your serious and favorable consideration. Since 1980, over half the counties in our state have had outmigration of over 20% -- one of the best ways to stop outmigration is to provide more funding for schools. There are other education supporters here who would like to testify and can clarify any of the details of the proposal.

Thank you,

Sen. Vern Thompson



SB 2281

## CHAPTER 663

HOUSE BILL NO. 1724  
(Swiontek, Unhjem, Hughes, Lipsica, R. Anderson)

## OIL EXTRACTION TAX DEVELOPMENT FUND

AN ACT to provide for distribution of certain education aid funds; to amend and reenact sections 57-51.1-07 and 57-51.1-08 of the North Dakota Century Code, relating to allocation of moneys in the oil extraction tax development fund and to legislative intent; to provide an effective date; and to declare an emergency.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF THE  
STATE OF NORTH DAKOTA:

\* SECTION 1. AMENDMENT. Section 57-51.1-07 of the 1981 Supplement to the North Dakota Century Code is hereby amended and reenacted to read as follows:

57-51.1-07. Allocation of moneys in oil extraction tax development fund. Moneys deposited in the oil extraction tax development fund shall be apportioned quarterly by the state treasurer as follows:

1. Sixty percent shall be allocated to the state school aid program for use in accordance with the provisions of chapter 15-40-1. It is the intent of the electors and the legislative assembly that the allocation made by this subsection shall not exceed seventy percent of the educational cost per pupil in public elementary and secondary education as determined under the provisions of chapter 15-40-1. Should the allocation exceed seventy percent, the balance of the allocation above seventy percent shall be deposited in the general fund. Should the allocation not exceed seventy percent, it is the intent of the electors and the legislative assembly that other appropriations made by the legislative assembly for state aid to schools in accordance with chapter 15-40-1, when added to the amount allocated under this subsection, shall provide at least seventy percent of the funds required to meet the educational cost per pupil in public elementary and secondary education as determined under the provisions of chapter 15-40-1.

\* NOTE: Section 57-51.1-07 was also amended by section 11 of Senate Bill No. 2342, chapter 686.

2- Ten percent shall be allocated and credited to the sinking fund established for payment of the state of North Dakota water development bonds, southwest pipeline series, and any moneys in excess of the sum necessary to maintain the accounts within the sinking fund and for the payment of principal and interest on the bonds, shall be credited to a special trust fund, to be known as the resources trust fund, ~~to~~. The resources trust fund shall be established in the state treasury and the funds therein shall be deposited and invested as are other state funds to earn the maximum amount permitted by law which income shall be deposited in the resources trust fund. Provided, the first fifteen million dollars allocated and credited to the resources trust fund shall be appropriated by the legislative assembly for Grafton state school for the remodeling or reconstruction and equipping of existing buildings and other facilities; for the construction and equipping of new buildings and other facilities; and for providing additional staffing for that institution; as shall be provided by the legislative assembly. The principal and income of the resources trust fund may be expended only pursuant to legislative appropriation and shall be available to:

- a. The state water conservation commission for planning for and construction of comprehensive water supply facilities, including rural water systems; and
- b. The industrial commission for the funding of programs for development of energy conservation and renewable energy sources; for studies for development of cogeneration systems that increase the capacity of a system to produce more than one kind of energy from the same fuel; for studies for development of waste products utilization; and for the making of grants and loans in connection therewith.

3- 2. Thirty Ninety percent shall be allocated and credited to the state's general fund for general state purposes.

SECTION 2. AMENDMENT. Section 57-51.1-08 of the 1981 Supplement to the North Dakota Century Code is hereby amended and reenacted to read as follows:

57-51.1-08. Intent. It is the intent of the electors of the state of North Dakota and the legislative assembly to increase the funding of educational opportunities for students in the elementary and secondary schools fund public elementary and secondary education in North Dakota at the level of seventy percent of the educational cost per pupil as determined under the provisions of chapter 15-40.1, to provide funds for Grafton state school, and to provide for water development and utilization and energy conservation and development programs; and to equalize the tax structure and revenue

BEST OR ONLY COPY AVAILABLE