SENATE TAXATION
EXHIBIT NO. 11
DATE 3.20.09
BILL NO. SB459

Montana Taxpayers' Association
Capital Gain Income Information
Senator Erickson - SB 459

	Year	# of Returns	Total Gains Reported	% Increase from year to year	% Increase since enactment of SB 407
1	TY 2001	123285	$785,759,281		
2	TY 2002	112243	$637,443,506	-18.88%	
3	TY 2003	111022	$790,912,922	24.08%	
4	TY 2004	121190	$1,193,177,000	50.86% ***	
5	TY 2005	125354	$1,554,054,359	30.25%	
6	TY 2006	131954	$2,006,020,579	29.08%	
7	TY 2007	130312	$2,088,578,896	4.12%	164.07%

Source: DOR Bienniel Reports

	Income Bracket	Number of Households used in analysis for SB 407	Number of Households in 2005
8	$200,000 - $299,000	2,296	3,675
9	$300,000 - $399,000	868	1,370
10	$400,000 - $499,000	400	725
11	$500,000+	785	1,586
12	Total # of Households Income > $200,000	4,349	7,356
13	Total # of Households per Year	378,449	396,610
14	% Increase in Total # Households in 2005 compared to SB 407		4.80%
15	% of Households with Income Greater than $200,000	1.149%	1.855%
16	% Increase in Households with Income Greater than $200,000		69.14%