HOUSE BILL NO. 39

INTRODUCED BY PECK

IN THE HOUSE

	IN THE HOUSE
DECEMBER 29, 1990	INTRODUCED AND REFERRED TO COMMITTEE ON LOCAL GOVERNMENT.
JANUARY 7, 1991	FIRST READING.
JANUARY 18, 1991	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
JANUARY 19, 1991	PRINTING REPORT.
JANUARY 21, 1991	SECOND READING, DO PASS.
JANUARY 22, 1991	ENGROSSING REPORT.
JANUARY 23, 1991	THIRD READING, PASSED. AYES, 96; NOES, 3.
	TRANSMITTED TO SENATE.
	IN THE SENATE
JANUARY 24, 1991	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
MARCH 5, 1991	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
MARCH 6, 1991	SECOND READING, CONCURRED IN.
MARCH 7, 1991	THIRD READING, CONCURRED IN. AYES, 49; NOES, 0.
	RETURNED TO HOUSE.
	IN THE HOUSE

MARCH 8, 1991 RECEIVED FROM SENATE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1	HOUSE BILL NO. 39
2	INTRODUCED BY PECK
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4	A BILL FOR AN ACT ENTITLED: "AN ACT TO EXCLUDE FROM
5	TAXATION MOTOR VEHICLES OWNED BY CERTAIN ENTITIES THAT
6	PROVIDE POTABLE WATER; AMENDING SECTION 15-6-201, MCA; AND
7	PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE
8	APPLICABILITY DATE."
9	
. 0	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
.1	Section 1. Section 15-6-201, MCA, is amended to read:
. 2	"15-6-201. Exempt categories. (1) The following
3	categories of property are exempt from taxation:
L 4	(a) the property of:
L 5	(i) the United States, the state, counties, cities,
.6	towns, school districts, except, if congress passes
17	legislation that allows the state to tax property owned by
18	an agency created by congress to transmit or distribute
19	electrical energy, the property constructed, owned, or
20	operated by a public agency created by the congress to
21	transmit or distribute electric energy produced at privately
5.5	owned generating facilities (not including rural electric
23	cooperatives);
24	(ii) irrigation districts organized under the laws of
25	Montana and not operating for profit:

2	(iv) public libraries;
3	(b) buildings, with land they occupy and furnishings
4	therein, owned by a church and used for actual religious
5	worship or for residences of the clergy, together with
6	adjacent land reasonably necessary for convenient use of the
7	buildings;
8	(c) property used exclusively for agricultural and
9	horticultural societies, for educational purposes, and for
10	nonprofit health care facilities, as defined in 50-5-101,
11	licensed by the department of health and environmental
12	sciences and organized under Title 35, chapter 2 or 3. A
13	health care facility that is not licensed by the department
14	of health and environmental sciences and organized under
15	Title 35, chapter 2 or 3, is not exempt.
16	(d) property that meets the following conditions:
17	(i) is owned and held by any association or corporation
18	organized under Title 35, chapter 2, 3, 20, or 21;
19	(ii) is devoted exclusively to use in connection with a
20	cemetery or cemeteries for which a permanent care and
21	improvement fund has been established as provided for in
22	Title 35, chapter 20, part 3; and
23	(iii) is not maintained and operated for private or
24	corporate profit;

(e) institutions of purely public charity;

(iii) municipal corporations; and

- 1 (f) evidence of debt secured by mortgages of record 2 upon real or personal property in the state of Montana;
- 3 (g) public art galleries and public observatories not
 4 used or held for private or corporate profit;
 - (h) all household goods and furniture, including but not limited to clocks, musical instruments, sewing machines, and wearing apparel of members of the family, used by the owner for personal and domestic purposes or for furnishing or equipping the family residence;
- 10 (i) a truck canopy cover or topper weighing less than
 11 300 pounds and having no accommodations attached. This
 12 property is also exempt from taxation under 61-3-504(2) and
 13 61-3-537.
- 14 (j) a bicycle, as defined in 61-1-123, used by the
 15 owner for personal transportation purposes;
 - (k) motor homes, travel trailers, and campers;
 - all watercraft;

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- 18 (m) motor vehicles, land, fixtures, buildings, and
 19 improvements owned by a cooperative association or nonprofit
 20 corporation organized to furnish potable water to its
 21 members or customers for uses other than the irrigation of
 22 agricultural land;
 - 23 (n) the right of entry that is a property right
 24 reserved in land or received by means conveyance (exclusive
 25 of leasehold interests), devise, or succession to enter land

- 1 whose surface title is held by another to explore, prospect,
- 2 or dig for oil, gas, coal, or minerals;
- 3 (o) property owned and used by a corporation or 4 association organized and operated exclusively for the care 5 of the developmentally disabled, mentally ill, or
- of the developmentally disabled, mentally ill, or vocationally nandicapped as defined in 18-5-101, which is
- 7 not operated for gain or profit;
- 8 (p) all farm buildings with a market value of less than9 \$500 and all agricultural implements and machinery with a
- 10 market value of less than \$100;
- 11 (g) property owned by a nonprofit corporation organized
- 12 to provide facilities primarily for training and practice
- 13 for or competition in international sports and athletic
- 14 events and not held or used for private or corporate gain or
- 15 profit. For purposes of this subsection (q), "nonprofit
- 16 corporation" means an organization exempt from taxation
- 17 under section 501(c) of the Internal Revenue Code and
- 18 incorporated and admitted under the Montana Nonprofit
- 19 Corporation Act.
- 20 (r) provided the tools are owned by the taxpayer, the
- 21 first \$15,000 or less of market value of tools that are
- 22 customarily hand-held and that are used to:
- 23 (i) construct, repair, and maintain improvements to
- 24 real property; or
- 25 (ii) repair and maintain machinery, equipment,

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- (s) harness, saddlery, and other tack equipment; and
- 3 (t) a title plant owned by a title insurer or a title
 4 insurance producer, as those terms are defined in 33-25-105.
 - (2) (a) The term "institutions of purely public charity" includes organizations owning and operating facilities for the care of the retired or aged or chronically ill, which are not operated for gain or profit.
- 9 (b) The terms "public art galleries" and "public 10 observatories" include only those art galleries and 11 observatories, whether of public or private ownership, that 12 are open to the public without charge at all reasonable 13 hours and are used for the purpose of education only.
 - (3) The following portions of the appraised value of a capital investment made after January 1, 1979, in a recognized nonfossil form of energy generation, as defined in 15-32-102, are exempt from taxation for a period of 10 years following installation of the property:
- 19 (a) \$20,000 in the case of a single-family residential
 20 dwelling;
- (b) \$100,000 in the case of a multifamily residentialdwelling or a nonresidential structure."
- NEW SECTION. Section 2. Effective date -- retroactive
 applicability. [This act] is effective on passage and
 approval and applies retroactively, within the meaning of

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB039, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act to exclude from taxation motor vehicles owned by certain entities that provide potable water, amending section 15-6-201, MCA; and providing an effective date and a retroactive applicability date.

FISCAL IMPACT:

It is not possible to estimate the loss in property tax revenue associated with the proposal without motor vehicle ownership records, but the loss is expected to be minimal.

ROD SUNDSTED, BUDGET DIRECTOR

DATE

Office of Budget and Program Planning

RAY PECK, PRIMARY SPONSOR

DATE

Fiscal Note for HB039, as introduced

HB 39

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APPROVED BY COMM. ON LOCAL GOVERNMENT

_	ROODE BIBB NO. 37
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.2	"15-6-201. Exempt categories. (1) The following
L 3	categories of property are exempt from taxation:
14	(a) the property of:
15	(i) the United States, the state, counties, cities,
16	towns, school districts, except, if congress passes
١7	legislation that allows the state to tax property owned by
L8	an agency created by congress to transmit or distribute
L9	electrical energy, the property constructed, owned, or
20	operated by a public agency created by the congress to
21	transmit or distribute electric energy produced at privately
22	owned generating facilities (not including rural electric
23	cooperatives);
24	(ii) irrigation districts organized under the laws of
25	Montana and not operating for profit;

HOHER RILL NO. 30

5	worship	or	for	reside	nces	of	the	cler	gy,	toge	ethe	r w	ith
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7	buildings	s;											
8	(c)	prop	erty	used	excl	usive	ely i	for	agri	cul	tura	.1	and

(iii) municipal corporations; and

(iv) public libraries;

8 r agricultural and 9 horticultural societies, for educational purposes, and for 10 nonprofit health care facilities, as defined in 50-5-101, 11 licensed by the department of health and environmental 12 sciences and organized under Title 35, chapter 2 or 3. A 13 health care facility that is not licensed by the department 14 of health and environmental sciences and organized under 15 Title 35, chapter 2 or 3, is not exempt.

(b) buildings, with land they occupy and furnishings

therein, owned by a church and used for actual religious

- 16 (d) property that meets the following conditions:
- (i) is owned and held by any association or corporation
- organized under Title 35, chapter 2, 3, 20, or 21;
- 19 (ii) is devoted exclusively to use in connection with a
- 20 cemetery or cemeteries for which a permanent care and
- 21 improvement fund has been established as provided for in
- 22 Title 35, chapter 20, part 3; and
- 23 (iii) is not maintained and operated for private or
- 24 corporate profit;
- 25 (e) institutions of purely public charity;

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- (f) evidence of debt secured by mortgages of record upon real or personal property in the state of Montana;
- (g) public art galleries and public observatories not 3 used or held for private or corporate profit;
- (h) all household goods and furniture, including but 5 6 not limited to clocks, musical instruments, sewing machines, and wearing apparel of members of the family, used by the 7 owner for personal and domestic purposes or for furnishing or equipping the family residence; 9
- 10 (i) a truck canopy cover or topper weighing less than 300 pounds and having no accommodations attached. This 11 property is also exempt from taxation under 61-3-504(2) and 12 13 61-3-537.
- (j) a bicycle, as defined in 61-1-123, used by the 14 15 owner for personal transportation purposes;
 - (k) motor homes, travel trailers, and campers;
- 17 (1) all watercraft;

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- (m) motor vehicles, land, fixtures, buildings, and improvements owned by a cooperative association or nonprofit corporation organized to furnish potable water to its members or customers for uses other than the irrigation of agricultural land;
- 23 (n) the right of entry that is a property right reserved in land or received by mesne conveyance (exclusive 24 of leasehold interests), devise, or succession to enter land 25

- whose surface title is held by another to explore, prospect, or dig for oil, gas, coal, or minerals;
- (o) property owned and used by a corporation or 3 association organized and operated exclusively for the care the developmentally disabled, mentally ill, or 5 ο£ vocationally handicapped as defined in 18-5-101, which is not operated for gain or profit;
 - (p) all farm buildings with a market value of less than \$500 and all agricultural implements and machinery with a market value of less than \$100;
 - (q) property owned by a nonprofit corporation organized to provide facilities primarily for training and practice for or competition in international sports and athletic events and not held or used for private or corporate gain or profit. For purposes of this subsection (q), "nonprofit corporation" means an organization exempt from taxation under section 501(c) of the Internal Revenue Code and incorporated and admitted under the Montana Nonprofit Corporation Act.
- (r) provided the tools are owned by the taxpayer, the 20 first \$15,000 or less of market value of tools that are 21 customarily hand-held and that are used to: 22
- (i) construct, repair, and maintain improvements to 23 24 real property; or
- equipment, maintain machinery, and 25 (ii) repair

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- (s) harness, saddlery, and other tack equipment; and
- 3 (t) a title plant owned by a title insurer or a title
 4 insurance producer, as those terms are defined in 33-25-105.
- 5 (2) (a) The term "institutions of purely public 6 charity" includes organizations owning and operating 7 facilities for the care of the retired or aged or 8 chronically ill, which are not operated for gain or profit.
- 9 (b) The terms "public art galleries" and "public observatories" include only those art galleries and 11 observatories, whether of public or private ownership, that 12 are open to the public without charge at all reasonable 13 hours and are used for the purpose of education only.
 - (3) The following portions of the appraised value of a capital investment made after January 1, 1979, in a recognized nonfossil form of energy generation, as defined in 15-32-102, are exempt from taxation for a period of 10 years following installation of the property:
- 19 (a) \$20,000 in the case of a single-family residential
 20 dwelling;
- 21 (b) \$100,000 in the case of a multifamily residential
 22 dwelling or a nonresidential structure."
- 23 NEW SECTION. Section 2. Effective date -- retroactive 24 applicability. [This act] is effective on passage and 25 approval and applies retroactively, within the meaning of

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(iii) municipal corporations; and

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(d) property that meets the following conditions:

health care facility that is not licensed by the department

of health and environmental sciences and organized under

- 17 (i) is owned and held by any association or corporation 18 organized under Title 35, chapter 2, 3, 20, or 21;
- 19 (ii) is devoted exclusively to use in connection with a 20 cemetery or cemeteries for which a permanent care and 21 improvement fund has been established as provided for in
- 22 Title 35, chapter 20, part 3; and
- 23 (iii) is not maintained and operated for private or 24 corporate profit;
- 25 (e) institutions of purely public charity;

Title 35, chapter 2 or 3, is not exempt.

THIRD READING

- (f) evidence of debt secured by mortgages of record upon real or personal property in the state of Montana;
- (g) public art galleries and public observatories not used or held for private or corporate profit;
- (h) all household goods and furniture, including but not limited to clocks, musical instruments, sewing machines, and wearing apparel of members of the family, used by the owner for personal and domestic purposes or for furnishing or equipping the family residence;
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- (b) The terms "public art galleries" and "public observatories" include only those art galleries and observatories, whether of public or private ownership, that are open to the public without charge at all reasonable hours and are used for the purpose of education only.
- (3) The following portions of the appraised value of a capital investment made after January 1, 1979, in a recognized nonfossil form of energy generation, as defined in 15-32-102, are exempt from taxation for a period of 10 years following installation of the property:
- 19 (a) \$20,000 in the case of a single-family residential
 20 dwelling;
- (b) \$100,000 in the case of a multifamily residentialdwelling or a nonresidential structure."
- NEW SECTION. Section 2. Effective date -- retroactive
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HOHER BITT NO 30

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- 21 (b) \$100,000 in the case of a multifamily residential 22 dwelling or a nonresidential structure."
- 23 <u>NEW SECTION.</u> Section 2. Effective date -- retroactive 24 applicability. [This act] is effective on passage and 25 approval and applies retroactively, within the meaning of