

HOUSE BILL 147

Introduced by Coehn

1/11	Introduced
1/11	Referred to Taxation
1/11	First Reading
1/11	Fiscal Note Requested
1/16	Fiscal Note Received
1/18	Hearing
1/18	Fiscal Note Printed
3/27	Committee Report--Bill Passed as Amended
4/02	2nd Reading Do Pass Motion Failed

1 HOUSE BILL NO. 147
2 INTRODUCED BY _____
3

4 A BILL FOR AN ACT ENTITLED: "AN ACT IMPOSING A TAX ON
5 CERTAIN TRANSFERS OF REAL PROPERTY; PROVIDING FOR THE
6 DISTRIBUTION OF THE PROCEEDS; PROVIDING PENALTIES; AMENDING
7 SECTIONS 15-7-301, 15-7-302, 15-7-303, 15-7-305, 15-7-306,
8 15-7-307, AND 15-7-310, MCA; REPEALING SECTION 15-7-311,
9 MCA; AND PROVIDING AN EFFECTIVE DATE."

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 **Section 1.** Section 15-7-301, MCA, is amended to read:
12 "15-7-301. Short title. This part may be cited as the
13 "Realty Transfer Tax Act".
14

15 **Section 2.** Section 15-7-302, MCA, is amended to read:

16 "15-7-302. Purpose. The purpose of this part is to:

17 (1) impose a tax on the transfer of real property and
18 to provide for the distribution of the proceeds from the tax
19 to the local jurisdiction where the property is located; and

20 (2) obtain sales price data necessary to the
21 determination of statewide levels and uniformity of real
22 estate assessments by the most efficient, economical, and
23 reliable method."

24 **Section 3.** Section 15-7-303, MCA, is amended to read:

25 "15-7-303. Definitions. As used in this part, the

1 following definitions apply:

2 (1) "Partial interest" means a percentage interest in
3 property when less than 100%.

4 (2) "Person" means and includes an individual,
5 corporation, partnership, or other business organization,
6 trust, fiduciary, or agent or any other party presenting a
7 document for recordation.

8 (3) "Real estate" includes and "real property" include:

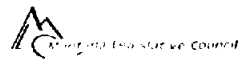
- 9 (a) land;
- 10 (b) growing timber;
- 11 (c) buildings, structures, fixtures, fences, and
12 improvements affixed to land.

13 (4) "Transfer" means an act of the parties or of the
14 law by which the title to real property is conveyed from one
15 person to another.

16 (5) "Value" means:

17 (a) in the case of a transfer of interest in real
18 property, other than a gift or a transfer with nominal
19 consideration or without stated consideration, the amount of
20 the full actual consideration therefor paid or to be paid,
21 including the amount of any lien or liens thereon on the
22 real property; or

23 (b) in the case of a gift or a transfer with nominal
24 consideration or without stated consideration, the estimated
25 price the property would bring in an open market and under



1 the current prevailing market conditions in a sale between a
 2 willing seller and a willing buyer, both conversant with the
 3 property and prevailing current market conditions."

4 **Section 4.** Section 15-7-305, MCA, is amended to read:

5 "15-7-305. Certificate of county clerk and recorder.

6 (1) The county clerk and recorder shall cause to be executed
 7 by the parties to the transaction or their agents or
 8 representatives a certificate declaring the consideration
 9 paid or to be paid for the real estate transferred.

10 (2) No An instrument or deed evidencing a transfer of
 11 real estate may not be accepted for recordation until the
 12 certificate has been received by the county clerk and
 13 recorder and the tax imposed by [section 8] has been paid.
 14 The validity or effectiveness of an instrument or deed as
 15 between the parties to it ~~shall~~ is not be affected by the
 16 failure to comply with the provisions in this part.

17 (3) The form of the certificate ~~shall~~ must be
 18 prescribed by the department of revenue, and the department
 19 shall provide an adequate supply of such forms to each
 20 county clerk and recorder in the state.

21 (4) The clerk and recorder shall prepare a like
 22 certificate for each contract for deed filed for recording.

23 (5) The clerk and recorder shall transmit one copy of
 24 each executed certificate to the department and one copy to
 25 the county assessor."

1 **Section 5.** Section 15-7-306, MCA, is amended to read:

2 "15-7-306. Rules. The department of revenue may
 3 prescribe such rules as are reasonably necessary to
 4 facilitate and expedite the provisions and administration of
 5 this part, including the imposition, collection, and
 6 administration of the tax imposed in [section 8]."

7 **Section 6.** Section 15-7-307, MCA, is amended to read:

8 "15-7-307. Certificate -- exceptions. The certificate
 9 and tax imposed by this part shall do not apply to:

10 (1) an instrument recorded prior to July 1, 1975 1991;

11 (2) ~~the sale of agricultural land when the land is used~~
 12 ~~for agricultural purposes a transfer solely to provide or~~
 13 ~~release security for a debt or obligation;~~

14 (3) the sale of timberland when the land is used for
 15 producing timber;

16 (4) the United States of America, this state, or any
 17 instrumentality, agency, or subdivision thereof;

18 (5) an instrument which that (without added
 19 consideration) confirms, corrects, modifies, or supplements
 20 a previously recorded instrument;

21 (6) a transfer pursuant to a court decree of partition;

22 (7) a transfer pursuant to mergers, consolidations, or
 23 reorganizations of corporations, partnerships, or other
 24 business entities;

25 (8) a transfer by a subsidiary corporation to its

1 parent corporation without actual consideration or in sole
2 consideration of the cancellation or surrender of subsidiary
3 stock;

4 ~~{9}~~--a-transfer-of-decedents'-estates;

5 ~~{10}~~--a-transfer-of-a-gift;

6 ~~{11}~~{9} a transfer between husband and wife or parent
7 and child with only nominal actual consideration therefor
8 for the transfer;

9 ~~{12}~~{10} an instrument the effect of which is to
10 transfer the property to the same party or parties;

11 ~~{13}~~{11} a sale for delinquent taxes or assessments,
12 sheriff sale, bankruptcy action, or mortgage foreclosure;

13 ~~{14}~~--a--transfer--made--in--contemplation--of--death.
14 (Subsection (3) terminates January 1, 1991--sec. 10, Ch.
15 681, L. 1985.)"

16 **Section 7.** Section 15-7-310, MCA, is amended to read:

17 "15-7-310. Penalty. (1) A Except as otherwise provided
18 in this section, a person convicted of violating any
19 provision of this part shall be fined an amount not to
20 exceed \$500 or be imprisoned in the county jail for any a
21 term not to exceed 6 months, or both.

22 (2) A clerk and recorder convicted of recording a deed
23 or instrument evidencing a transfer subject to tax under
24 [section 8] without ensuring that the proper amount of tax
25 has been paid shall be fined \$50 for each offense.

1 (3) A person convicted of falsifying the value of
2 transferred real estate on the certificate required under
3 15-7-305 shall be fined an amount not to exceed \$1,000 or be
4 imprisoned in the county jail for a term not to exceed 1
5 year, or both, for each offense."

6 **NEW SECTION. Section 8.** Imposition of tax. A tax is
7 imposed at the rate of \$1 for each \$1,000 of value or
8 fraction thereof declared in the certificate required under
9 15-7-305 upon the transfer of title to real property.

10 **NEW SECTION. Section 9.** Collection of tax. Before a
11 deed or instrument evidencing a transfer of title subject to
12 the tax imposed in [section 8] may be recorded, the
13 treasurer of the county where the property or any portion of
14 the property is located shall calculate and collect the
15 amount of tax due.

16 **NEW SECTION. Section 10.** Distribution of proceeds. The
17 proceeds of the tax collected under [section 9] must be
18 deposited as follows:

19 (1) 20% to the general fund of the county in which the
20 certificate required under 15-7-305 is executed; and

21 (2) 80% to the:

22 (a) incorporated area to fund planning and subdivision
23 review functions that were, on July 1, 1991, funded from the
24 incorporated area's general fund or from a levy within the
25 incorporated area if the property for which the certificate

1 required under 15-7-305 is executed is located within an
2 incorporated area; or

3 (b) county to fund planning and subdivision review
4 functions that were, on July 1, 1991, funded from the county
5 general fund or from a county levy if the property for which
6 the certificate required under 15-7-305 is executed is
7 located outside an incorporated area.

8 NEW SECTION. Section 11. Repealer. Section 15-7-311,
9 MCA, is repealed.

10 NEW SECTION. Section 12. Codification instruction.
11 [Sections 8 through 10] are intended to be codified as an
12 integral part of Title 15, chapter 7, part 3, and the
13 provisions of Title 15, chapter 7, part 3, apply to
14 [sections 8 through 10].

15 NEW SECTION. Section 13. Effective date. [This act] is
16 effective July 1, 1991.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB0147, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act imposing a tax on certain transfers of real property; providing for the distribution of the proceeds; providing penalties; and providing an effective date.

ASSUMPTIONS:

1. The proposed tax rate is \$1 per \$1,000 of property value.
2. 34,890 residential and commercial properties valued at \$1,554,596,989 (\$45,200 average) sold in CY1988 (DOR sales history database for CY 1988). Total agricultural sales are assumed to be 32,927 with the same average appraised value of \$45,200 (DOR database).
3. Revenue collected by the counties under this proposal will be distributed as follows: 20% to the counties, and 80% to incorporated cities and towns to fund planning and subdivision review or to a county fund for planning and subdivision review if the property is outside an incorporated area.
4. A one-month delay in collections will result in 11/12 of the annual revenue in FY 92.

FISCAL IMPACT:

Revenues: Under the proposed legislation there will be no revenue impact to state government; the revenue impact affect local government entities.


Expenditures: Beginning in FY 91, annual Department of Revenue administrative expenses (forms and distribution) will be approximately \$4,100 (General Fund).

EFFECT ON COUNTY OR OTHER LOCAL REVENUES OR EXPENDITURES:

	FY '92			FY '93		
	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>
Realty Transfer Tax	\$ 0	\$ 2,809,884	\$ 2,809,884	\$ 0	\$ 3,065,000	\$ 3,065,000

TECHNICAL NOTES:

The proposal may require county offices to perform appraisals of agricultural land based on market value. Depending on the extent necessary, this could significantly increase county administrative expenses.

 1-16-91

 ROD SUNDSTED, BUDGET DIRECTOR DATE
 Office of Budget and Program Planning

 1/18/91

 BEN COHEN, PRIMARY SPONSOR DATE
 Fiscal Note for HB0147, as introduced. **HB 147**

APPROVED BY COMMITTEE
ON TAXATION

HOUSE BILL NO. 147
INTRODUCED BY COHEN

A BILL FOR AN ACT ENTITLED: "AN ACT IMPOSING-A ALLOWING A LOCAL OPTION TAX ON CERTAIN TRANSFERS OF REAL PROPERTY; PROVIDING FOR THE DISTRIBUTION OF THE PROCEEDS; PROVIDING PENALTIES; AND AMENDING SECTIONS 15-7-301, 15-7-302, 15-7-303, AND 15-7-305, ~~15-7-306, 15-7-307, AND 15-7-310~~ MCA, ~~REPEALING SECTION 15-7-311, MCA, AND PROVIDING AN EFFECTIVE DATE.~~"

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-7-301, MCA, is amended to read:

"15-7-301. **Short title.** This part may be cited as the "Realty Transfer Tax Act"."

Section 2. Section 15-7-302, MCA, is amended to read:

"15-7-302. **Purpose.** The purpose of this part is to:

(1) ~~impose-a~~ ALLOW A LOCAL OPTION tax on the transfer of real property and to provide for the distribution of the proceeds from the tax to the local jurisdiction where the property is located; and

(2) obtain sales price data necessary to the determination of statewide levels and uniformity of real estate assessments by the most efficient, economical, and reliable method."

Section 3. Section 15-7-303, MCA, is amended to read:

"15-7-303. **Definitions.** As used in this part, the following definitions apply:

(1) "ASSESSED VALUE" MEANS THE VALUE THAT IS DETERMINED FOR TAX ASSESSMENT PURPOSES AND THAT IS SHOWN ON THE RECORDS OF THE COUNTY ASSESSOR AT THE TIME OF THE TRANSFER, EVEN THOUGH IT MAY BE SUBSEQUENTLY ADJUSTED. IF NO VALUE IS AVAILABLE FROM THE ASSESSOR, THE ASSESSED VALUE FOR THIS TAX IS AN AMOUNT EQUAL TO "VALUE", AS DEFINED IN SUBSECTION (6).

(2) "Partial interest" means a percentage interest in property when less than 100%.

(3) "Person" means and includes an individual, corporation, partnership, or other business organization, trust, fiduciary, or agent or any other party presenting a document for recordation.

(4) "Real estate" ~~includes and~~ "real property" include:

- (a) land;
- (b) growing timber;
- (c) buildings, structures, fixtures, fences, and improvements affixed to land.

(5) "Transfer" means an act of the parties or of the law by which the title to real property is conveyed from one person to another.

(6) "Value" means:

~~(a) in the case of a transfer of interest in real property, other than a gift or a transfer with nominal consideration or without stated consideration, the amount of the full actual consideration therefor paid or to be paid, including the amount of any lien or liens thereon on the real property, or~~

~~(b) in the case of a gift or a transfer with nominal consideration or without stated consideration, the estimated price the property would bring in an open market and under the current prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and prevailing current market conditions.~~ THE

~~AMOUNT OF THE FULL ACTUAL CONSIDERATION PAID OR TO BE PAID FOR THE PROPERTY, INCLUDING THE AMOUNT OF ANY LIEN OR LIENS."~~

Section 4. Section 15-7-305, MCA, is amended to read:

"15-7-305. Certificate of county clerk and recorder.

(1) The county clerk and recorder shall cause to be executed by the parties to the transaction or their agents or representatives a certificate declaring the consideration paid or to be paid for the real estate transferred.

(2) No An instrument or deed evidencing a transfer of real estate may not be accepted for recordation until the certificate has been received by the county clerk and recorder and the tax imposed by [section 8] 6 has been

paid. The validity or effectiveness of an instrument or deed as between the parties to it shall is not be affected by the failure to comply with the provisions in this part.

(3) The form of the certificate shall must be prescribed by the department of revenue, and the department shall provide an adequate supply of such forms to each county clerk and recorder in the state.

(4) The clerk and recorder shall prepare a like certificate for each contract for deed filed for recording.

(5) The clerk and recorder shall transmit one copy of each executed certificate to the department and one copy to the county assessor."

~~Section 5, Section 15-7-306, MCA, is amended to read:~~

~~"15-7-306. Rules. The department of revenue may prescribe such rules as are reasonably necessary to facilitate and expedite the provisions and administration of this part, including the imposition, collection, and administration of the tax imposed in {section 8}."~~

~~Section 6, Section 15-7-307, MCA, is amended to read:~~

~~"15-7-307. Certificate exceptions. The certificate and tax imposed by this part shall do not apply to:~~

~~(1) an instrument recorded prior to July 17, 1975 1991~~

~~(2) the sale of agricultural land when the land is used for agricultural purposes a transfer solely to provide or release security for a debt or obligation;~~

1 ~~{3}--the sale of timberland when the land is used for~~
2 ~~producing timber;~~
3 ~~{4}--the United States of America, this state, or any~~
4 ~~instrumentality, agency, or subdivision thereof;~~
5 ~~{5}--an instrument which that (without added~~
6 ~~consideration) confirms, corrects, modifies, or supplements~~
7 ~~a previously recorded instrument;~~
8 ~~{6}--a transfer pursuant to a court decree of partition;~~
9 ~~{7}--a transfer pursuant to mergers, consolidations, or~~
10 ~~reorganizations of corporations, partnerships, or other~~
11 ~~business entities;~~
12 ~~{8}--a transfer by a subsidiary corporation to its~~
13 ~~parent corporation without actual consideration or in sole~~
14 ~~consideration of the cancellation or surrender of subsidiary~~
15 ~~stock;~~
16 ~~{9}--a transfer of decedents' estates;~~
17 ~~{10}--a transfer of a gift;~~
18 ~~{11}{9}--a transfer between husband and wife or parent~~
19 ~~and child with only nominal actual consideration therefor~~
20 ~~for the transfer;~~
21 ~~{12}{10}--an instrument the effect of which is to~~
22 ~~transfer the property to the same party or parties;~~
23 ~~{13}{11}--a sale for delinquent taxes or assessments,~~
24 ~~sheriff sale, bankruptcy action, or mortgage foreclosure;~~
25 ~~{14}--a transfer made in contemplation of death;~~

1 ~~{Subsection {3} terminates January 17, 1991, sec. 18, Ch.~~
2 ~~6817-B, 1985.}~~⁴
3 ~~Section 7, Section 15-7-310, MCA, is amended to read:~~
4 ~~"15-7-310. Penalty. (1) A Except as otherwise provided~~
5 ~~in this section, a person convicted of violating any~~
6 ~~provision of this part shall be fined an amount not to~~
7 ~~exceed \$500 or be imprisoned in the county jail for any a~~
8 ~~term not to exceed 6 months, or both;~~
9 ~~(2) A clerk and recorder convicted of recording a deed~~
10 ~~or instrument evidencing a transfer subject to tax under~~
11 ~~{section 8} without ensuring that the proper amount of tax~~
12 ~~has been paid shall be fined \$50 for each offense;~~
13 ~~(3) A person convicted of falsifying the value of~~
14 ~~transferred real estate on the certificate required under~~
15 ~~15-7-385 shall be fined an amount not to exceed \$1,000 or be~~
16 ~~imprisoned in the county jail for a term not to exceed 1~~
17 ~~year, or both, for each offense.~~⁴
18 ~~NEW SECTION. Section 8. Imposition of tax. A tax is~~
19 ~~imposed at the rate of \$1 for each \$1,000 of value or~~
20 ~~fraction thereof declared in the certificate required under~~
21 ~~15-7-385 upon the transfer of title to real property.~~
22 ~~NEW SECTION. Section 9. Collection of tax. Before a~~
23 ~~deed or instrument evidencing a transfer of title subject to~~
24 ~~the tax imposed in {section 8} may be recorded, the~~
25 ~~treasurer of the county where the property or any portion of~~

1 ~~the property is located shall calculate and collect the~~
2 ~~amount of tax due.~~

3 **SECTION 5.** SECTION 15-7-310, MCA, IS AMENDED TO READ:

4 "15-7-310. Penalty Violation. A person convicted of
5 violating any provision of this part shall be fined not to
6 exceed \$500 or be imprisoned in the county jail for any term
7 not to exceed 6 months, or both who knowingly claims an
8 exemption under 15-7-307 or [section 9] that he does not
9 believe to be true commits the offense of unsworn
10 falsification to authorities under 45-7-203."

11 NEW SECTION. SECTION 6. IMPOSITION OF LOCAL OPTION
12 TRANSFER TAX. A COUNTY OR INCORPORATED MUNICIPALITY MAY
13 IMPOSE A LOCAL TRANSFER TAX ON ALL TRANSFERS OF INTEREST IN
14 REAL PROPERTY, EXCEPT THOSE EXEMPTED IN [SECTION 9].

15 NEW SECTION. SECTION 7. AMOUNT OF TAX -- LIEN. THE
16 TRANSFER TAX IS IMPOSED UPON THE TRANSFER AT THE RATE OF \$1
17 FOR EACH \$1,000 OF ASSESSED VALUE OR FRACTION THEREOF AS
18 CERTIFIED BY THE COUNTY ASSESSOR AS OF THE DATE OF THE
19 TRANSFER OF TITLE. THE TRANSFEREE IS LIABLE FOR THE TAX AND
20 SHALL EITHER PAY THE TAX OR APPLY FOR AN EXEMPTION. THE TAX
21 IS A LIEN AGAINST THE TRANSFERRED PROPERTY AND MAY BE
22 COLLECTED AND ENFORCED IN THE SAME MANNER AS OTHER TAX LIENS
23 ON REAL PROPERTY ARE ENFORCED, INCLUDING THE IMPOSITION OF
24 PENALTIES AND INTEREST.

25 NEW SECTION. SECTION 8. ADOPTION OF ORDINANCE --

1 HEARING -- PROCEDURES. (1) THE GOVERNING BODY OF A COUNTY OR
2 AN INCORPORATED MUNICIPALITY MAY IMPOSE THE LOCAL OPTION
3 TRANSFER TAX BY ORDINANCE. THE ADOPTION, AMENDMENT, AND
4 REPEAL OF THE ORDINANCE MUST BE CONDUCTED PURSUANT TO TITLE
5 7, CHAPTER 5, PART 1, AFTER A PUBLIC HEARING ON THE ACTION
6 IS CONDUCTED IN WHICH NOTICE OF THE HEARING IS GIVEN AS
7 PROVIDED IN 7-1-4128.

8 (2) THE ORDINANCE MUST ESTABLISH PROCEDURES NECESSARY
9 TO ADMINISTER THE TAX, INCLUDING REFUNDS, DELINQUENCY
10 COLLECTIONS, EXEMPTIONS, AND FILING OF NOTICE OF LIEN.

11 NEW SECTION. SECTION 9. EXEMPTIONS FROM TAX --
12 APPLICATION UNDER OATH. (1) THE FOLLOWING ARE EXEMPT FROM
13 THE TRANSFER TAX:

- 14 (A) AN INSTRUMENT RECORDED PRIOR TO DECEMBER 31, 1991;
- 15 (B) A TRANSFER MADE SOLELY TO PROVIDE OR RELEASE
16 SECURITY FOR A DEBT OR OBLIGATION;
- 17 (C) A TRANSFER TO THE UNITED STATES OF AMERICA, THE
18 STATE, OR ANY INSTRUMENTALITY, AGENCY, OR SUBDIVISION OF THE
19 STATE;
- 20 (D) AN INSTRUMENT THAT, WITHOUT ADDED CONSIDERATION,
21 CONFIRMS, CORRECTS, MODIFIES, OR SUPPLEMENTS A PREVIOUSLY
22 RECORDED INSTRUMENT;
- 23 (E) A TRANSFER MADE PURSUANT TO A COURT DECREE OF
24 PARTITION;
- 25 (F) A TRANSFER MADE PURSUANT TO A MERGER,

1 CONSOLIDATION, OR OTHER REORGANIZATION OF A CORPORATION,
 2 PARTNERSHIP, OR OTHER BUSINESS ENTITY;

3 (G) A TRANSFER BY A SUBSIDIARY CORPORATION TO ITS
 4 PARENT WITHOUT ACTUAL CONSIDERATION OR IN SOLE CONSIDERATION
 5 OF THE CANCELLATION OR SURRENDER OF SUBSIDIARY STOCK;

6 (H) A TRANSFER OF A DECEDENT'S ESTATE WHEN THE
 7 RECIPIENT OF THE PROPERTY IS THE SURVIVING SPOUSE, CHILD, OR
 8 LINEAL DESCENDANT OF THE DECEDENT;

9 (I) AN INSTRUMENT THAT, IN EFFECT, TRANSFERS THE
 10 PROPERTY TO THE SAME PARTY OR PARTIES; AND

11 (J) A SALE FOR DELINQUENT TAXES, DELINQUENT
 12 ASSESSMENTS, OR A BANKRUPTCY ACTION.

13 (2) THE TRANSFEREE MAY APPLY FOR AN EXEMPTION FROM THE
 14 TAX BY SUBMITTING, UNDER OATH, A WRITTEN APPLICATION TO THE
 15 COUNTY CLERK ON A FORM TO BE PROVIDED BY THE GOVERNING BODY.
 16 THE CLERK SHALL GRANT THE EXEMPTION AFTER BEING SATISFIED ON
 17 THE BASIS OF THE APPLICATION THAT THE TRANSFER IS EXEMPT
 18 UNDER THE PROVISIONS OF SUBSECTION (1).

19 NEW SECTION. Section 10. Distribution of proceeds. The
 20 proceeds of the tax collected under ~~(section-9~~ SECTIONS 6
 21 THROUGH 9] must be deposited as follows:

22 (1) 20% to the general fund of the county in which the
 23 certificate required under 15-7-305 is executed; and

24 (2) 80% to the:

25 (a) incorporated area to fund planning and subdivision

1 review functions that were, on July 1, 1991, funded from the
 2 incorporated area's general fund or from a levy within the
 3 incorporated area if the property for which the certificate
 4 required under 15-7-305 is executed is located within an
 5 incorporated area; or

6 (b) county to fund planning and subdivision review
 7 functions that were, on July 1, 1991, funded from the county
 8 general fund or from a county levy if the property for which
 9 the certificate required under 15-7-305 is executed is
 10 located outside an incorporated area.

11 ~~NEW SECTION:--Section-11--Repealer:--Section--15-7-311--~~
 12 ~~MEAT-is-repeated-~~

13 NEW SECTION. Section 11. Codification instruction.
 14 [Sections 8 6 through 10] are intended to be codified as an
 15 integral part of Title 15, chapter 7, part 3, and the
 16 provisions of Title 15, chapter 7, part 3, apply to
 17 [sections 8 6 through 10].

18 ~~NEW SECTION:--Section-13--Effective-date--{This-act}-is~~
 19 ~~effective-July-17-1991-~~

-End-