

HOUSE BILL NO. 856

INTRODUCED BY FOSTER, WANZENRIED, KOEHNKE, DEVLIN

IN THE HOUSE

FEBRUARY 14, 1991 INTRODUCED AND REFERRED TO COMMITTEE
 ON TAXATION.

FEBRUARY 15, 1991 FIRST READING.

MARCH 28, 1991 COMMITTEE RECOMMEND BILL
 DO PASS AS AMENDED. REPORT ADOPTED.

APRIL 1, 1991 PRINTING REPORT.

APRIL 2, 1991 SECOND READING, DO PASS.

APRIL 3, 1991 ENGROSSING REPORT.

APRIL 4, 1991 THIRD READING, PASSED.
 AYES, 87; NOES, 12.

 TRANSMITTED TO SENATE.

IN THE SENATE

APRIL 4, 1991 INTRODUCED AND REFERRED TO COMMITTEE
 ON TAXATION.

 FIRST READING.

APRIL 5, 1991 COMMITTEE RECOMMEND BILL BE
 CONCURRED IN AS AMENDED. REPORT
 ADOPTED.

APRIL 8, 1991 SECOND READING, CONCURRED IN.

APRIL 9, 1991 THIRD READING, CONCURRED IN.
 AYES, 45; NOES, 0.

 RETURNED TO HOUSE WITH AMENDMENTS.

IN THE HOUSE

APRIL 11, 1991 RECEIVED FROM SENATE.

 SECOND READING, AMENDMENTS
 CONCURRED IN.

APRIL 12, 1991 THIRD READING, AMENDMENTS

CONCURRED IN.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 House BILL NO. 856
 2 INTRODUCED BY Foster ~~Winters~~ ~~Hubert~~ Devlin

3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO FURTHER LIMIT THE
 5 EXEMPTION FROM TAXATION FOR TELEVISION DISTRICT SERVICES BY
 6 INCLUDING SUBSCRIBERS TO A COMMUNITY ANTENNA SYSTEM THAT
 7 DOES NOT DIRECTLY OR INDIRECTLY USE ANY SIGNAL REPEATED BY
 8 THE TELEVISION DISTRICT; TO PROVIDE AN EXEMPTION FROM
 9 TAXATION FOR SUBSCRIBERS OF A COMMUNITY ANTENNA TELEVISION
 10 SYSTEM WHO DO NOT RECEIVE THE TRANSLATOR SIGNAL OR A
 11 TAXPAYER WHO HAS A WRITTEN AGREEMENT WITH THE TELEVISION
 12 DISTRICT; AMENDING SECTION 7-13-2529, MCA; AND PROVIDING AN
 13 EFFECTIVE DATE."

14
 15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

16 **Section 1.** Section 7-13-2529, MCA, is amended to read:

17 **"7-13-2529. Exemption for nonbenefited taxpayers.** (1)
 18 The following taxpayers in the television district are
 19 exempt from payment of the tax for the support of the
 20 television services of the television district upon the
 21 filing of an affidavit setting forth one of the following
 22 grounds:

- 23 (a) ~~who--do~~ The taxpayer does not receive the signal of
- 24 the television translator station or,
- 25 (b) ~~who-receive~~ The taxpayer receives direct reception

1 from the television station from which the television
 2 translator repeats a signal or,

- 3 (c) The taxpayer: receive
- 4 (i) does not receive the translator signal directly but
- 5 receives service through the medium of a community antenna
- 6 system on-which-they-are-a-subscriber-in-good--standing and
- 7 does not directly or indirectly use any signal repeated by
- 8 the television district; or

- 9 (ii) has a written agreement with the district relating
- 10 to the transmission of district signals ~~will-be-exempt-from~~
- 11 the-payment-of-the-tax-for-the--support--of--the--television
- 12 services--of--the-television-district;--provided-they-file-an
- 13 affidavit-setting-forth-any-of-the-grounds-above-mentioned.

14 (2) The affidavit shall be filed before September 1
 15 with the board of trustees, who shall upon the receipt of
 16 such affidavit have the names of such persons so exempted
 17 from the tax for television services stricken from the list
 18 of taxpayers certified to the board of county commissioners.
 19 The exempted persons shall not be liable for such tax.

20 ~~(2)(3)~~ A similar exemption is available with respect to
 21 FM translator services. The procedure provided in subsection
 22 (1) shall be utilized for the FM exemption.

23 ~~(3)(4)~~ Any person or persons who shall make a false or
 24 fraudulent claim for exemption as provided in this section
 25 shall be guilty of a misdemeanor."



-2- INTRODUCED BILL
 HB 856

LC 1664/01

1 NEW SECTION. **Section 2.** Effective date. [This act] is
2 effective July 1, 1991.

-End-

APPROVED BY COMMITTEE
ON TAXATION
AS AMENDED

1 HOUSE BILL NO. 856
2 INTRODUCED BY FOSTER, WANZENRIED, KOEHNKE, DEVLIN
3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO FURTHER LIMIT THE
5 EXEMPTION FROM TAXATION FOR TELEVISION DISTRICT SERVICES BY
6 INCLUDING SUBSCRIBERS TO A COMMUNITY ANTENNA SYSTEM THAT
7 DOES NOT DIRECTLY OR INDIRECTLY USE ANY SIGNAL REPEATED BY
8 THE TELEVISION DISTRICT; TO PROVIDE AN EXEMPTION FROM
9 TAXATION FOR SUBSCRIBERS OF A COMMUNITY ANTENNA TELEVISION
10 SYSTEM WHO DO NOT RECEIVE THE TRANSLATOR SIGNAL OR A
11 TAXPAYER WHO RECEIVES THE SIGNAL FROM A COMMUNITY ANTENNA
12 TELEVISION SYSTEM THAT HAS A WRITTEN AGREEMENT WITH THE
13 TELEVISION DISTRICT; AMENDING SECTION 7-13-2529, MCA; AND
14 PROVIDING AN EFFECTIVE DATE."

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

17 **Section 1.** Section 7-13-2529, MCA, is amended to read:
18 "7-13-2529. **Exemption for nonbenefited taxpayers.** (1)
19 The following taxpayers in the television district are
20 exempt from payment of the tax for the support of the
21 television services of the television district upon the
22 filing of an affidavit setting forth one of the following
23 grounds:

24 (a) who-do The taxpayer does not receive the signal of
25 the television translator station or,

1 (b) who--receive The taxpayer receives direct reception
2 from the television station from which the television
3 translator repeats a signal or,

4 (c) The taxpayer; receive
5 +;+ does not receive the translator signal directly but
6 receives service through the medium of a community antenna
7 system on--which-they-are-a-subscriber-in-good-standing and
8 does not directly or indirectly use any signal repeated by
9 the television district;--or.

10 +;+(D) THE TAXPAYER RECEIVES THE SERVICES THROUGH THE
11 MEDIUM OF A COMMUNITY ANTENNA SYSTEM THAT has a written
12 agreement with the district relating to the transmission of
13 district signals will-be-exempt-from-the-payment-of-the-tax
14 for-the-support-of-the-television-services-of-the-television
15 district;--provided-they-file-an-affidavit-setting-forth-any
16 of-the-grounds-above-mentioned.

17 (2) The affidavit shall be filed before September 1
18 with the board of trustees, who shall upon the receipt of
19 such affidavit have the names of such persons so exempted
20 from the tax for television services stricken from the list
21 of taxpayers certified to the board of county commissioners.
22 The exempted persons shall not be liable for such tax.

23 +2+(3) A similar exemption is available with respect to
24 FM translator services. The procedure provided in subsection
25 (1) shall be utilized for the FM exemption.

1 ~~(3)~~(4) Any person or persons who shall make a false or
2 fraudulent claim for exemption as provided in this section
3 shall be guilty of a misdemeanor."

4 NEW SECTION. **Section 2.** Effective date. [This act] is
5 effective July 1, 1991.

-End-

1 HOUSE BILL NO. 856

2 INTRODUCED BY FOSTER, WANZENRIED, KOEHNKE, DEVLIN

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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO FURTHER LIMIT THE
5 EXEMPTION FROM TAXATION FOR TELEVISION DISTRICT SERVICES BY
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8 THE TELEVISION DISTRICT; TO PROVIDE AN EXEMPTION FROM
9 TAXATION FOR SUBSCRIBERS OF A COMMUNITY ANTENNA TELEVISION
10 SYSTEM WHO DO NOT RECEIVE THE TRANSLATOR SIGNAL OR A
11 TAXPAYER WHO RECEIVES THE SIGNAL FROM A COMMUNITY ANTENNA
12 TELEVISION SYSTEM THAT HAS A WRITTEN AGREEMENT WITH THE
13 TELEVISION DISTRICT; AMENDING SECTION 7-13-2529, MCA; AND
14 PROVIDING AN EFFECTIVE DATE."

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16 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:17 **Section 1.** Section 7-13-2529, MCA, is amended to read:

18 "7-13-2529. **Exemption for nonbenefited taxpayers.** (1)
19 The following taxpayers in the television district are
20 exempt from payment of the tax for the support of the
21 television services of the television district upon the
22 filing of an affidavit setting forth one of the following
23 grounds:

24 (a) who do The taxpayer does not receive the signal of
25 the television translator station or.

1 (b) who--receive The taxpayer receives direct reception
2 from the television station from which the television
3 translator repeats a signal or.

4 (c) The taxpayer: receive
5 {i} does not receive the translator signal directly but
6 receives service through the medium of a community antenna
7 system on--which-they-are-a-subscriber-in-good-standing and
8 does not directly or indirectly use any signal repeated by
9 the television district;--or.

10 {ii} (D) THE TAXPAYER RECEIVES THE SERVICES THROUGH THE
11 MEDIUM OF A COMMUNITY ANTENNA SYSTEM THAT has a written
12 agreement with the district relating to the transmission of
13 district signals will-be-exempt-from-the-payment-of-the--tax
14 for-the-support-of-the-television-services-of-the-television
15 district;--provided-they-file-an-affidavit-setting-forth-any
16 of-the-grounds-above-mentioned.

17 (2) The affidavit shall be filed before September 1
18 with the board of trustees, who shall upon the receipt of
19 such affidavit have the names of such persons so exempted
20 from the tax for television services stricken from the list
21 of taxpayers certified to the board of county commissioners.
22 The exempted persons shall not be liable for such tax.

23 (2)(3) A similar exemption is available with respect to
24 FM translator services. The procedure provided in subsection
25 (1) shall be utilized for the FM exemption.

HB 0856/02

1 †3†(4) Any person or persons who shall make a false or
2 fraudulent claim for exemption as provided in this section
3 shall be guilty of a misdemeanor."

4 NEW SECTION. **Section 2.** Effective date. [This act] is
5 effective July 1, 1991.

-End-

SENATE STANDING COMMITTEE REPORT

Page 1 of 1
April 5, 1991

MR. PRESIDENT:

We, your committee on Taxation having had under consideration House Bill No. 856 (third reading copy -- blue), respectfully report that House Bill No. 856 be amended and as so amended be concurred in:

1. Page 2, line 9.
Following: "or"
Insert: "as its source"

Signed: _____


Mike Halligan, Chairman

JM
4-5-91
And. Coord.

813 4-5 2:40
Sec. of Senate

SENATE
HO 856

HOUSE BILL NO. 856

INTRODUCED BY FOSTER, WANZENRIED, KOEHNKE, DEVLIN

A BILL FOR AN ACT ENTITLED: "AN ACT TO FURTHER LIMIT THE EXEMPTION FROM TAXATION FOR TELEVISION DISTRICT SERVICES BY INCLUDING SUBSCRIBERS TO A COMMUNITY ANTENNA SYSTEM THAT DOES NOT DIRECTLY OR INDIRECTLY USE ANY SIGNAL REPEATED BY THE TELEVISION DISTRICT; TO PROVIDE AN EXEMPTION FROM TAXATION FOR SUBSCRIBERS OF A COMMUNITY ANTENNA TELEVISION SYSTEM WHO DO NOT RECEIVE THE TRANSLATOR SIGNAL OR A TAXPAYER WHO RECEIVES THE SIGNAL FROM A COMMUNITY ANTENNA TELEVISION SYSTEM THAT HAS A WRITTEN AGREEMENT WITH THE TELEVISION DISTRICT; AMENDING SECTION 7-13-2529, MCA; AND PROVIDING AN EFFECTIVE DATE."

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

Section 1. Section 7-13-2529, MCA, is amended to read:

***7-13-2529. Exemption for nonbenefited taxpayers.** (1) The following taxpayers in the television district are exempt from payment of the tax for the support of the television services of the television district upon the filing of an affidavit setting forth one of the following grounds:

(a) who do not receive the signal of the television translator station or,

(b) who receive direct reception from the television station from which the television translator repeats a signal or,

(c) The taxpayer receives service through the medium of a community antenna system on which they are a subscriber in good standing and does not directly or indirectly use any signal repeated by the television district, or AS ITS SOURCE.

(d) THE TAXPAYER RECEIVES THE SERVICES THROUGH THE MEDIUM OF A COMMUNITY ANTENNA SYSTEM THAT has a written agreement with the district relating to the transmission of district signals will be exempt from the payment of the tax for the support of the television services of the television district, provided they file an affidavit setting forth any of the grounds above mentioned.

(2) The affidavit shall be filed before September 1 with the board of trustees, who shall upon the receipt of such affidavit have the names of such persons so exempted from the tax for television services stricken from the list of taxpayers certified to the board of county commissioners. The exempted persons shall not be liable for such tax.

(3) A similar exemption is available with respect to FM translator services. The procedure provided in subsection (1) shall be utilized for the FM exemption.

HB 0856/03

1 ~~(3)~~(4) Any person or persons who shall make a false or
2 fraudulent claim for exemption as provided in this section
3 shall be guilty of a misdemeanor."
4 NEW SECTION. **Section 2.** Effective date. [This act] is
5 effective July 1, 1991.

-End-