

HOUSE BILL NO. 947

INTRODUCED BY MCCAFFREE, WILLIAMS

IN THE HOUSE

FEBRUARY 19, 1991 INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

FEBRUARY 20, 1991 FIRST READING.

MARCH 22, 1991 COMMITTEE RECOMMEND BILL
DO PASS AS AMENDED. REPORT ADOPTED.

MARCH 23, 1991 PRINTING REPORT.

APRIL 1, 1991 SECOND READING, DO PASS.

APRIL 2, 1991 ENGROSSING REPORT.

APRIL 3, 1991 THIRD READING, PASSED.
AYES, 83; NOES, 16.

TRANSMITTED TO SENATE.

IN THE SENATE

APRIL 3, 1991 INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

 FIRST READING.

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

APRIL 9, 1991 SECOND READING, CONCURRED IN.

APRIL 10, 1991 THIRD READING, CONCURRED IN.
AYES, 36; NOES, 14.

 RETURNED TO HOUSE.

IN THE HOUSE

APRIL 11, 1991 RECEIVED FROM SENATE.

 SENT TO ENROLLING.

 REPORTED CORRECTLY ENROLLED.

1 Hansa BILL NO. 947
 2 INTRODUCED BY McCaffrey
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A MINIMUM
 5 PROPERTY TAX PAYMENT FOR PROPERTY TAXES DUE; AND PROVIDING
 6 AN APPLICABILITY DATE."
 7

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

9 NEW SECTION. Section 1. Minimum tax payment --
 10 limitation of appeal. (1) If the taxes and assessments due
 11 for the current year shown in the written notice sent to the
 12 taxpayer as required in 15-16-101(2) are less than \$5, the
 13 county treasurer shall notify the taxpayer that a minimum
 14 tax of \$5 is imposed and due. The \$5 tax is imposed for
 15 purposes of defraying administrative expenses incurred in
 16 administering the tax.

17 (2) The notification of the \$5 minimum tax required by
 18 subsection (1) must be made in the notice required in
 19 15-16-101(2).

20 (3) The minimum tax imposed by this section is not
 21 affected by the limitation on property taxes contained in
 22 Title 15, chapter 10, part 4.

23 NEW SECTION. Section 2. Limitation of applicability.
 24 The minimum tax imposed by [section 1] is not affected by
 25 the provisions of this part.

1 NEW SECTION. Section 3. Codification instruction. (1)
 2 [Section 1] is intended to be codified as an integral part
 3 of Title 15, chapter 16, and the provisions of Title 15
 4 apply to [section 1].

5 (2) [Section 2] is intended to be codified as an
 6 integral part of Title 15, chapter 10, part 4, and the
 7 provisions of Title 15, chapter 10, apply to [section 2].

8 NEW SECTION. Section 4. Applicability. [This act]
 9 applies to taxable year 1992, beginning January 1, 1992, and
 10 to all taxable years thereafter.

-End-



-2- INTRODUCED BILL
 HB 947

STATE OF MONTANA - FISCAL NOTE
Form BD-15


In compliance with a written request, there is hereby submitted a Fiscal Note for HB0947, as introduced.


DESCRIPTION OF PROPOSED LEGISLATION:

An act to establish a minimum property tax payment for property taxes due; and providing an applicability date.

FISCAL IMPACT:

The proposal should have a minimal impact on state and local revenues.

 2-21-91
ROD SUNDSTED, BUDGET DIRECTOR DATE
Office of Budget and Program Planning

 2-22-91
ED MCCAFFREE, PRIMARY SPONSOR DATE
Fiscal Note for HB0947, as introduced **HB 947**

APPROVED BY COMMITTEE
ON TAXATION

HOUSE BILL NO. 947

INTRODUCED BY MCCAFFREE, WILLIAMS

A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A MINIMUM
PROPERTY TAX PAYMENT FOR PROPERTY TAXES DUE; AND PROVIDING
AN APPLICABILITY DATE."

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

NEW SECTION. **Section 1. Minimum tax payment --**

limitation of appeal. (1) If the taxes and SPECIAL
assessments due for the current year shown in the written
notice sent to the taxpayer as required in 15-16-101(2) are
less than \$5, the county treasurer shall notify the taxpayer
that a minimum tax of \$5 is imposed and due. The \$5 tax is
imposed for purposes of defraying administrative expenses
incurred in administering the tax.

(2) The notification of the \$5 minimum tax required by
subsection (1) must be made in the notice required in
15-16-101(2).

(3) The minimum tax imposed by this section is not
affected by the limitation on property taxes contained in
Title 15, chapter 10, part 4.

NEW SECTION. **Section 2. Limitation of applicability.**

The minimum tax imposed by [section 1] is not affected by
the provisions of this part.

NEW SECTION. **Section 3. Codification instruction.** (1)

[Section 1] is intended to be codified as an integral part
of Title 15, chapter 16, and the provisions of Title 15
apply to [section 1].

(2) [Section 2] is intended to be codified as an
integral part of Title 15, chapter 10, part 4, and the
provisions of Title 15, chapter 10, apply to [section 2].

NEW SECTION. **Section 4. Applicability.** [This act]

applies to taxable year 1992, beginning January 1, 1992, and
to all taxable years thereafter.

-End-



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 3 of Title 15, chapter 16, and the provisions of Title 15
 4 apply to [section 1].
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 6 integral part of Title 15, chapter 10, part 4, and the
 7 provisions of Title 15, chapter 10, apply to [section 2].
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(2) The notification of the \$5 minimum tax required by subsection (1) must be made in the notice required in 15-16-101(2).

(3) The minimum tax imposed by this section is not affected by the limitation on property taxes contained in Title 15, chapter 10, part 4.

NEW SECTION. **Section 2. Limitation of applicability.**

The minimum tax imposed by [section 1] is not affected by the provisions of this part.

NEW SECTION. **Section 3. Codification instruction.** (1)

[Section 1] is intended to be codified as an integral part of Title 15, chapter 16, and the provisions of Title 15 apply to [section 1].

(2) [Section 2] is intended to be codified as an integral part of Title 15, chapter 10, part 4, and the provisions of Title 15, chapter 10, apply to [section 2].

NEW SECTION. **Section 4. Applicability.** [This act]

applies to taxable year 1992, beginning January 1, 1992, and to all taxable years thereafter.

-End-