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2 purposes;

3 (f) evidence of debt secured by mortgages of record
4 upon real or personal property in the state of Montana;

5 (g) public art galleries and public observatories not
6 used or held for private or corporate profit;

7 (h) all household goods and furniture, including but
8 not limited to clocks, musical instruments, sewing machines,
9 and wearing apparel of members of the family, used by the
10 owner for personal and domestic purposes or for furnishing
11 or equipping the family residence;

12 (i) a truck canopy cover or topper weighing less than
13 300 pounds and having no accommodations attached. This
14 property is also exempt from taxation under 61-3-504(2) and
15 61-3-537.

16 (j) a bicycle, as defined in 61-1-123, used by the
17 owner for personal transportation purposes;

18 (k) motor homes, travel trailers, and campers;

19 (l) all watercraft;

20 (m) land, fixtures, buildings, and improvements owned
21 by a cooperative association or nonprofit corporation
22 organized to furnish potable water to its members or
23 customers for uses other than the irrigation of agricultural
24 land;

25 (n) the right of entry that is a property right

1 reserved in land or received by mesne conveyance (exclusive
2 of leasehold interests), devise, or succession to enter land
3 whose surface title is held by another to explore, prospect,
4 or dig for oil, gas, coal, or minerals;

5 (o) property owned and used by a corporation or
6 association organized and operated exclusively for the care
7 of the developmentally disabled, mentally ill, or
8 vocationally handicapped as defined in 18-5-101, which is
9 not operated for gain or profit, and property owned and used
10 by an organization owning and operating facilities for the
11 care of the retired, aged, or chronically ill, which are not
12 operated for gain or profit;

13 (p) all farm buildings with a market value of less than
14 \$500 and all agricultural implements and machinery with a
15 market value of less than \$100;

16 (q) property owned by a nonprofit corporation organized
17 to provide facilities primarily for training and practice
18 for or competition in international sports and athletic
19 events and not held or used for private or corporate gain or
20 profit. For purposes of this subsection (q), "nonprofit
21 corporation" means an organization exempt from taxation
22 under section 501(c) of the Internal Revenue Code and
23 incorporated and admitted under the Montana Nonprofit
24 Corporation Act.

25 (r) provided the tools are owned by the taxpayer, the

1 first \$15,000 or less of market value of tools that are
2 customarily hand-held and that are used to:

3 (i) construct, repair, and maintain improvements to
4 real property; or

5 (ii) repair and maintain machinery, equipment,
6 appliances, or other personal property;

7 (s) harness, saddlery, and other tack equipment; and

8 (t) a title plant owned by a title insurer or a title
9 insurance producer, as those terms are defined in 33-25-105.

10 (2) (a) The term "institutions of purely public
11 charity" includes ~~organizations---owning---and---operating~~
12 ~~facilities---for---the---care---of---the---retired---or---aged---or~~
13 ~~chronically---ill, which are not operated for gain or profit.~~
14 any organization that meets the following requirements:

15 (i) The organization makes no gain or profit as
16 evidenced by a ruling or determination of the internal
17 revenue service that it qualifies as a tax-exempt
18 organization under the provisions of section 501(c)(3),
19 Internal Revenue Code, as amended.

20 (ii) The organization's activities benefit persons who
21 are indefinite in number.

22 (iii) The organization's activities prevent persons
23 benefited from becoming charges or burdens on society or the
24 state.

25 (iv) The organization accomplishes its activities

1 through absolute gratuity; however, the organization may
2 solicit or raise funds by the sale of merchandise or tickets
3 to public performances or entertainment or by other similar
4 types of fundraising activities.

5 (b) The terms "public art galleries" and "public
6 observatories" include only those art galleries and
7 observatories, whether of public or private ownership, that
8 are open to the public without charge at all reasonable
9 hours and are used for the purpose of education only.

10 (3) The following portions of the appraised value of a
11 capital investment made after January 1, 1979, in a
12 recognized nonfossil form of energy generation, as defined
13 in 15-32-102, are exempt from taxation for a period of 10
14 years following installation of the property:

15 (a) \$20,000 in the case of a single-family residential
16 dwelling;

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18 dwelling or a nonresidential structure."

19 NEW SECTION. Section 2. Effective date. [This act] is
20 effective on passage and approval.

21 NEW SECTION. Section 3. Retroactive applicability.
22 [Section 1] applies retroactively, within the meaning of
23 1-2-109, to taxable years beginning after December 31, 1990.

-End-

APPROVED BY COMMITTEE
ON TAXATION

1 SENATE BILL NO. 85

2 INTRODUCED BY ECK

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE MEANING
6 OF THE TERM "INSTITUTIONS OF PURELY PUBLIC CHARITY";
7 AMENDING SECTION 15-6-201, MCA; AND PROVIDING AN IMMEDIATE
8 EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

9
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 **Section 1.** Section 15-6-201, MCA, is amended to read:

12 "15-6-201. **Exempt categories.** (1) The following
13 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
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
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;

1 (iii) municipal corporations; and

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;

25 (e) property owned by institutions of purely public

SECOND READING



1 charity and directly used for purely public charitable
2 purposes;

3 (f) evidence of debt secured by mortgages of record
4 upon real or personal property in the state of Montana;

5 (g) public art galleries and public observatories not
6 used or held for private or corporate profit;

7 (h) all household goods and furniture, including but
8 not limited to clocks, musical instruments, sewing machines,
9 and wearing apparel of members of the family, used by the
10 owner for personal and domestic purposes or for furnishing
11 or equipping the family residence;

12 (i) a truck canopy cover or topper weighing less than
13 300 pounds and having no accommodations attached. This
14 property is also exempt from taxation under 61-3-504(2) and
15 61-3-537.

16 (j) a bicycle, as defined in 61-1-123, used by the
17 owner for personal transportation purposes;

18 (k) motor homes, travel trailers, and campers;

19 (l) all watercraft;

20 (m) land, fixtures, buildings, and improvements owned
21 by a cooperative association or nonprofit corporation
22 organized to furnish potable water to its members or
23 customers for uses other than the irrigation of agricultural
24 land;

25 (n) the right of entry that is a property right

1 reserved in land or received by mesne conveyance (exclusive
2 of leasehold interests), devise, or succession to enter land
3 whose surface title is held by another to explore, prospect,
4 or dig for oil, gas, coal, or minerals;

5 (o) property owned and used by a corporation or
6 association organized and operated exclusively for the care
7 of the developmentally disabled, mentally ill, or
8 vocationally handicapped as defined in 18-5-101, which is
9 not operated for gain or profit, and property owned and used
10 by an organization owning and operating facilities for the
11 care of the retired, aged, or chronically ill, which are not
12 operated for gain or profit;

13 (p) all farm buildings with a market value of less than
14 \$500 and all agricultural implements and machinery with a
15 market value of less than \$100;

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17 to provide facilities primarily for training and practice
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19 events and not held or used for private or corporate gain or
20 profit. For purposes of this subsection (q), "nonprofit
21 corporation" means an organization exempt from taxation
22 under section 501(c) of the Internal Revenue Code and
23 incorporated and admitted under the Montana Nonprofit
24 Corporation Act.

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1 first \$15,000 or less of market value of tools that are
2 customarily hand-held and that are used to:

- 3 (i) construct, repair, and maintain improvements to
- 4 real property; or
- 5 (ii) repair and maintain machinery, equipment,
- 6 appliances, or other personal property;
- 7 (s) harness, saddlery, and other tack equipment; and
- 8 (t) a title plant owned by a title insurer or a title
- 9 insurance producer, as those terms are defined in 33-25-105.

10 (2) (a) The term "institutions of purely public
11 charity" includes ~~organizations---owning--and--operating~~
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24 ~~state;~~

25 (iv)(II) The organization accomplishes its activities

1 through absolute gratuity OR GRANTS; however, the
2 organization may solicit or raise funds by the sale of
3 merchandise, MEMBERSHIPS, or tickets to public performances
4 or entertainment or by other similar types of fundraising
5 activities.

6 (b) The terms "public art galleries" and "public
7 observatories" include only those art galleries and
8 observatories, whether of public or private ownership, that
9 are open to the public without charge at all reasonable
10 hours and are used for the purpose of education only.

11 (3) The following portions of the appraised value of a
12 capital investment made after January 1, 1979, in a
13 recognized nonfossil form of energy generation, as defined
14 in 15-32-102, are exempt from taxation for a period of 10
15 years following installation of the property:

16 (a) \$20,000 in the case of a single-family residential
17 dwelling;

18 (b) \$100,000 in the case of a multifamily residential
19 dwelling or a nonresidential structure."

20 NEW SECTION. Section 2. Effective date. [This act] is
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23 [Section 1] applies retroactively, within the meaning of
24 1-2-109, to taxable years beginning after December 31, 1990.

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25 Montana and not operating for profit;

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14 of health and environmental sciences and organized under
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24 corporate profit;

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THIRD READING

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REFERENCE BILL

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