## SENATE BILL NO. 85

## INTRODUCED BY ECK BY REQUEST OF THE DEPARTMENT OF REVENUE

JANUARY 15, 1991	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
JANUARY 16, 1991	FIRST READING.
FEBRUARY 6, 1991	COMMITTEE RECOMMEND BILL DO PASS AS AMENDED. REPORT ADOPTED.
FEBRUARY 7, 1991	PRINTING REPORT.
	SECOND READING, DO PASS.
FEBRUARY 8, 1991	ENGROSSING REPORT.
	THIRD READING, PASSED. AYES, 43; NOES, 0.
	TRANSMITTED TO HOUSE.
	IN THE HOUSE
FEBRUARY 9, 1991	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
MARCH 5, 1991	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
MARCH 9, 1991	ON MOTION, CONSIDERATION PASSED
MARCH 11, 1991	SECOND READING, CONCURRED IN.
MARCH 12, 1991	THIRD READING, CONCURRED IN. AYES, 97; NOES, 0.
	RETURNED TO SENATE.
	IN THE SENATE
MARCH 13, 1991	RECEIVED FROM HOUSE.

REPORTED CORRECTLY ENROLLED.

SENT TO ENROLLING.

Montana tegislative Council

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2	INTRODUCED BY ch
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 ENAUTED 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	legislat.in 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;

SENATE BILL NO SC

1	(iii) municipal corporations; a	nd
2	(iv) public libraries:	

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- 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;
  - (c) property used exclusively for agricultural and horticultural societies, for educational purposes, and for nonprofit health care facilities, as defined in 50-5-101, licensed by the department of health and environmental sciences and organized under Title 35, chapter 2 or 3. A health care facility that is not licensed by the department of health and environmental sciences and organized under Title 35, chapter 2 or 3, is not exempt.
  - (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
- (iii) is not maintained and operated for private or corporate profit;
- 25 (e) property owned by institutions of purely public

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- charity and directly used for purely public charitable 1 2 purposes;
- (f) evidence of debt secured by mortgages of record 3 upon real or personal property in the state of Montana; 4
- 5 (q) public art galleries and public observatories not used or held for private or corporate profit; 6
- 7 (h) all household goods and furniture, including but
- 8 not limited to clocks, musical instruments, sewing machines,
- and wearing apparel of members of the family, used by the 9
- 10 owner for personal and domestic purposes or for furnishing
- or equipping the family residence; 11
- (i) a truck canopy cover or topper weighing less than 12
- 13 300 pounds and having no accommodations attached. This
- property is also exempt from taxation under 61-3-504(2) and 14
- 61-3-537. 15
- (i) a bicycle, as defined in 61-1-123, used by the 16
- 17 owner for personal transportation purposes;
- (k) motor homes, travel trailers, and campers; 18
- 19 (1) all watercraft;
- 20 (m) land, fixtures, buildings, and improvements owned
- by a cooperative association or nonprofit corporation 21
- organized to furnish potable water to its members or 22
- customers for uses other than the irrigation of agricultural 23
- 24 land:
- (n) the right of entry that is a property right 25

- reserved in land or received by mesne conveyance (exclusive
- of leasehold interests), devise, or succession to enter land
- 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
- association organized and operated exclusively for the care
- of the developmentally disabled, mentally ill, or
  - vocationally handicapped as defined in 18-5-101, which is
- not operated for gain or profit, and property owned and used
- 10 by an organization owning and operating facilities for the
- care of the retired, aged, or chronically ill, which are not 11
- 12 operated for gain or profit;
- (p) all farm buildings with a market value of less than 13
- 14 \$500 and all agricultural implements and machinery with a
- market value of less than \$100; 15
- 16 (g) property owned by a nonprofit corporation organized
- to provide facilities primarily for training and practice 17
- for or competition in international sports and athletic 18
- events and not held or used for private or corporate gain or 19
- profit. For purposes of this subsection (q), "nonprofit
- corporation" means an organization exempt from taxation 21
- 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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25 (r) provided the tools are owned by the taxpayer, the

- first \$15,000 or less of market value of tools that are
  customarily hand-held and that are used to:
- 3 (i) construct, repair, and maintain improvements to 4 real property; or
  - (ii) repair and maintain machinery, equipment, appliances, or other personal property;
    - (s) harness, saddlery, and other tack equipment; and
  - (t) a title plant owned by a title insurer or a title 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--illy-which-are-not-operated-for-gain-or-profit;

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.

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25 (iv) The organization accomplishes its activities

- 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
- 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;
- 17 (b) \$100,000 in the case of a multifamily residential
- 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

-	SENATE BILL NO. 65
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; an	; and
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2 (iv) public libraries;

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- 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.
  - (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;
- (ii) is devoted exclusively to use in connection with a cemetery or cemeteries for which a permanent care and improvement fund has been established as provided for in 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

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- charity and directly used for purely public charitable purposes;
- 3 (f) evidence of debt secured by mortgages of record 4 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;
- 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.
- (j) a bicycle, as defined in 61-1-123, used by the owner for personal transportation purposes;
- 18 (k) motor homes, travel trailers, and campers;
- 19 (1) all watercraft;

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- 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

- reserved in land or received by mesne conveyance (exclusive 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;

operated for gain or profit;

- 5 (o) property owned and used by a corporation or association organized and operated exclusively for the care of the developmentally disabled, mentally ill, or vocationally handicapped as defined in 18-5-101, which is not operated for gain or profit, and property owned and used by an organization owning and operating facilities for the care of the retired, aged, or chronically ill, which are not
- 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 profit. For purposes of this subsection (q), "nonprofit 20 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 Corporation Act. 24
- 25 (r) provided the tools are owned by the taxpayer, the

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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 organizationsowningandoperating
12	facilitiesforthecareoftheretiredoragedor
13	chronicallyilly-which-are-not-operated-for-gain-or-profit:
14	any organization that meets the following requirements:
15	(i) The organization makesnogainorprofitas
16	evidencedbyarulingordeterminationof-the-internal
17	revenueservicethatit 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-benefitpersonswho
21	are-indefinite-in-number:
22	<pre>fiii; -Theorganization'sactivitiespreventpersons</pre>
23	benefited-from-becoming-charges-or-burdens-on-society-or-the

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state-

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- GRANTS; however, the through absolute gratuity organization may solicit or raise funds by the sale of 2 merchandise, MEMBERSHIPS, or tickets to public performances or entertainment or by other similar types of fundraising 5 activities.
  - (b) The terms "public art galleries" and "public observatories" include only those art galleries 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 12 capital investment made after January 1, 1979, in a 13 recognized nonfossil form of energy generation, as defined 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 21 effective on passage and approval.
- NEW SECTION. Section 3. Retroactive 22 applicability.
- 23 [Section 1] applies retroactively, within the meaning of 24 1-2-109, to taxable years beginning after December 31, 1990.

-End-

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(iv)(II) The organization accomplishes its activities

-5-

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THIRD READING

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2	INTRODUCED BY ECK
3	BY REQUEST OF THE DEPARTMENT OF REVENUE
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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);
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25	Montana and not operating for profit;

SENATE BILL NO. 85

15	Title 35, chapter 2 or 3, is no
16	(d) property that meets th
17	<ul><li>(i) is owned and held by a</li></ul>
18	organized under Title 35, chapt
19	(ii) is devoted exclusivel
20	cemetery or cemeteries for w
21	improvement fund has been e
22	Title 35, chapter 20, part 3; a
23	(iii) is not maintained an
24	corporate profit:

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

(b) buildings, with land they occupy and furnishings therein, owned by a church and used for actual religious

(iii) municipal corporations; and

(iv) public libraries;

- charity and directly used for purely public charitable purposes;
- (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;
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  13 300 pounds and having no accommodations attached. This
  14 property is also exempt from taxation under 61-3-504(2) and
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  - (j) a bicycle, as defined in 61-1-123, used by the owner for personal transportation purposes;
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- 19 (1) all watercraft;

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- 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

- l reserved in land or received by mesne conveyance (exclusive
- 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
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- ll care of the retired, aged, or chronically ill, which are not
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- 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

-3-

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
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6	appliances, or other personal property;
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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.
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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
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16	(a) \$20,000 in the case of a single-family residential
17	dwelling;
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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.

fiv)(II) The organization accomplishes its activities

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-End-

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3	BY REQUEST OF THE DEPARTMENT OF REVENUE
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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
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    - (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;
- (ii) is devoted exclusively to use in connection with a cemetery or cemeteries for which a permanent care and improvement fund has been established as provided for in Title 35, chapter 20, part 3; and
- 23 (iii) is not maintained and operated for private or 24 corporate profit;
- (e) property owned by institutions of purely public REFERENCE BILL

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- 1 charity and directly used for purely public charitable 2 purposes;
  - (f) evidence of debt secured by mortgages of record upon real or personal property in the state of Montana;
- 5 (g) public art galleries and public observatories not used or held for private or corporate profit; 6
  - (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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- 19 (1) all watercraft;

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- 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 customers for uses other than the irrigation of agricultural 23 24 land:
- 25 (n) the right of entry that is a property right

- reserved in land or received by mesne conveyance (exclusive 1
- 2 of leasehold interests), devise, or succession to enter land
- 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
- association organized and operated exclusively for the care
- the developmentally disabled, mentally ill, or
- vocationally handicapped as defined in 18-5-101, which is
- 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;
- (p) all farm buildings with a market value of less than 13
- \$500 and all agricultural implements and machinery with a 14
- 15 market value of less than \$100;
- (q) property owned by a nonprofit corporation organized 16
- to provide facilities primarily for training and practice 17
- for or competition in international sports and athletic 18
- 19 events and not held or used for private or corporate gain or
- 20 profit. For purposes of this subsection (q), "nonprofit
- corporation" means an organization exempt from taxation 21
- under section 501(c) of the Internal Revenue Code and 22
- incorporated and admitted under the Montana
- 24 Corporation Act.

23

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

Nonprofit

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•	Title Visyou of Icos of Market Value of Cools Char 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 organizationsowningandoperating
12	facilitiesforthecareoftheretiredoragedor
13	chronicallyill;-which-are-not-operated-for-gain-or-profit;
14	any organization that meets the following requirements:
15	(i) The organization makesnogainorprofitas
16	evidencedbyarulingordeterminationof-the-internal
17	revenueservicethatit 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-benefitpersonswho
21	are-indefinite-in-number-
22	(iii)-Theorganization'sactivitiespreventpersons
23	benefited-from-becoming-charges-or-burdens-on-society-or-the
24	state:

first \$15,000 or lace of market value of tools that

through	absolute	gratuity	OR	GRANTS;		however,		the
organizat	ion may so	licit or	raise	funds	by	the	sale	ο£
merchandi	se, MEMBE	RSHIPS, or	ticke	ts to p	ubli	c per	forma	nces
or enter	ainment or	by other	simila	r type:	<b>s</b> 0	£ £u	ndrai	sing
activitie	es.							

- (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.
- 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."
- NEW SECTION. Section 2. Effective date. [This act] is effective on passage and approval.
- NEW SECTION. Section 3. Retroactive applicability.

  [Section 1] applies retroactively, within the meaning of 1-2-109, to taxable years beginning after December 31, 1990.

-End-

tiv)(II) The organization accomplishes its activities

25