

SENATE BILL 235

Introduced by Towe

1/30	Introduced
1/31	Referred to Taxation
1/31	First Reading
1/31	Fiscal Note Requested
2/04	Fiscal Note Received
2/05	Fiscal Note Printed
2/08	Hearing
2/08	Tabled in Committee

Senate BILL NO. 235

1
2 INTRODUCED BY *Das*

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLASSIFY EMISSION
5 ALLOWANCES CREATED UNDER TITLE VI OF THE FEDERAL CLEAN AIR
6 ACT AMENDMENTS OF 1990 AS CLASS EIGHT PROPERTY; AMENDING
7 SECTION 15-6-138, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE
8 DATE AND A RETROACTIVE APPLICABILITY DATE."

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

11 **Section 1.** Section 15-6-138, MCA, is amended to read:

12 "15-6-138. Class eight property -- description --
13 taxable percentage. (1) Class eight property includes:

- 14 (a) all agricultural implements and equipment;
- 15 (b) all mining machinery, fixtures, equipment, tools
16 that are not exempt under 15-6-201(1)(r), and supplies
17 except those included in class five;
- 18 (c) all manufacturing machinery, fixtures, equipment,
19 tools that are not exempt under 15-6-201(1)(r), and supplies
20 except those included in class five;
- 21 (d) all trailers, including those prorated under
22 15-24-102, except those subject to taxation under
23 61-3-504(2);
- 24 (e) all goods and equipment intended for rent or lease,
25 except goods and equipment specifically included and taxed

- 1 in another class;
- 2 (f) buses and trucks having a rated capacity of more
3 than 1 ton, including those prorated under 15-24-102;
- 4 (g) truck toppers weighing more than 300 pounds;
- 5 (h) furniture, fixtures, and equipment, except that
6 specifically included in another class, used in commercial
7 establishments as defined in this section;
- 8 (i) x-ray and medical and dental equipment;
- 9 (j) citizens' band radios and mobile telephones;
- 10 (k) radio and television broadcasting and transmitting
11 equipment;
- 12 (l) cable television systems;
- 13 (m) coal and ore haulers;
- 14 (n) theater projectors and sound equipment;
- 15 (o) emission allowances resulting from Title VI of the
16 federal Clean Air Act Amendments of 1990; and
17 ~~(o)~~(p) all other property not included in any other
18 class in this part, except that property subject to a fee in
19 lieu of a property tax.
- 20 (2) As used in this section, "coal and ore haulers"
21 means nonhighway vehicles that exceed 18,000 pounds per axle
22 and that are primarily designed and used to transport coal,
23 ore, or other earthen material in a mining or quarrying
24 environment.
- 25 (3) "Commercial establishment" includes any hotel;



LC 0569/01

1 motel; office; petroleum marketing station; or service,
2 wholesale, retail, or food-handling business.

3 (4) Class eight property is taxed at 9% of its market
4 value."

5 NEW SECTION. **Section 2.** Effective date -- retroactive
6 applicability. [This act] is effective on passage and
7 approval and applies retroactively, within the meaning of
8 1-2-109, to taxable years beginning after December 31, 1990.

-End-

STATE OF MONTANA - FISCAL NOTE
Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB0235, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:


An act to classify emission allowances created under title VI of the federal clean air act amendments of 1990 as class eight property; and providing an immediate effective date and a retroactive applicability date.

FISCAL IMPACT:

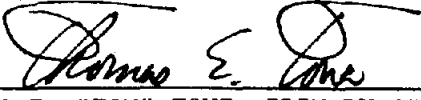
Revenues will increase slightly for taxing jurisdictions in counties that have companies that will be granted emission allowances. The department does not have adequate information to determine which counties would be impacted or to determine the value of the emission allowances.

TECHNICAL NOTES:

The proposal applies retroactively to tax year 1991. It may not be possible to determine the value of emission allowances in time for assessment for tax year 1991.

 2-4-91

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

 2/5/91

THOMAS E. "TOM" TOWE, PRIMARY SPONSOR DATE
Fiscal Note for SB0235, as introduced **SB 235**