

SENATE BILL NO. 390
INTRODUCED BY VAN VALKENBURG

IN THE SENATE

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

 FIRST READING.

FEBRUARY 20, 1991 COMMITTEE RECOMMEND BILL
DO PASS AS AMENDED. REPORT ADOPTED.

FEBRUARY 21, 1991 PRINTING REPORT.

 SECOND READING, DO PASS.

FEBRUARY 22, 1991 ENGROSSING REPORT.

 THIRD READING, PASSED.
AYES, 49; NOES, 0.

 TRANSMITTED TO HOUSE.

IN THE HOUSE

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

 FIRST READING.

APRIL 13, 1991 COMMITTEE RECOMMEND BILL BE
CONCURRED IN AS AMENDED. REPORT
ADOPTED.

APRIL 15, 1991 SECOND READING, CONCURRED IN.

APRIL 16, 1991 THIRD READING, CONCURRED IN.
AYES, 95; NOES, 3.

 RETURNED TO SENATE WITH AMENDMENTS.

IN THE SENATE

APRIL 17, 1991 RECEIVED FROM HOUSE.

 SECOND READING, AMENDMENTS
CONCURRED IN.

APRIL 18, 1991 THIRD READING, AMENDMENTS

APRIL 19, 1991

CONCURRED IN.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 *Senate* BILL NO. *390*
 2 INTRODUCED BY *V. Valkenburg*
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT MAKING CERTAIN PERSONAL
 5 PROPERTY ELIGIBLE FOR PROPERTY TAX RELIEF WHEN DESTROYED BY
 6 NATURAL DISASTER; AMENDING SECTION 15-16-611, MCA; AND
 7 PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE
 8 APPLICABILITY DATE."
 9

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

11 **Section 1.** Section 15-16-611, MCA, is amended to read:

12 "15-16-611. Reduction of property tax for property
 13 destroyed by natural disaster. (1) The department of revenue
 14 shall, upon showing by a taxpayer that some or all of the
 15 improvements on his real property or a trailer or mobile
 16 home, as described in 15-6-142, or that personal property
 17 taxed under Title 15, chapter 6, part 1, have has been
 18 destroyed to such an extent that such the improvements or
 19 personal property have has been rendered unsuitable for
 20 their its previous use by natural disaster, adjust the
 21 taxable value on the property, accounting for the
 22 destruction.

23 (2) The county treasurer shall adjust the tax due and
 24 payable for the current year on the property under 15-16-102
 25 or on personal property under 15-16-113 as provided in

1 subsection (3) of this section.

2 (3) To determine the amount of tax due for destroyed
 3 property, the county treasurer shall:

4 (a) multiply the amount of tax levied and assessed on
 5 the original taxable value of the property for the year by
 6 the ratio that the number of days in the year that the
 7 property existed before destruction bears to 365; and

8 (b) multiply the amount of tax levied and assessed on
 9 the adjusted taxable value of the property for the remainder
 10 of the year by the ratio that the number of days remaining
 11 in the year after the destruction of the property bears to
 12 365.

13 (4) This section does not apply to delinquent taxes
 14 owed on the destroyed property for a year prior to the year
 15 in which the property was destroyed.

16 (5) For the purposes of this section, "natural
 17 disaster" includes but is not limited to fire, flood,
 18 earthquake, or wind."

19 **NEW SECTION. Section 2.** Effective date -- retroactive
 20 applicability. [This act] is effective on passage and
 21 approval and applies retroactively, within the meaning of
 22 1-2-109, to taxable years beginning after December 31, 1990.

-End-



APPROVED BY COMMITTEE
ON TAXATION

SENATE BILL NO. 390

INTRODUCED BY VAN VALKENBURG

A BILL FOR AN ACT ENTITLED: "AN ACT MAKING CERTAIN PERSONAL PROPERTY ELIGIBLE FOR PROPERTY TAX RELIEF WHEN DESTROYED BY NATURAL DISASTER; REQUIRING THE TAXPAYER TO NOTIFY THE DEPARTMENT OF REVENUE IF HE REPLACES DESTROYED PROPERTY; PROVIDING THAT PROPERTY REPLACING DESTROYED PROPERTY BE TAXED ON A PRO RATA BASIS; AMENDING SECTION 15-16-611, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

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

Section 1. Section 15-16-611, MCA, is amended to read:

"15-16-611. Reduction of property tax for property destroyed by natural disaster -- PRORATION OF TAXES ON REPLACED PROPERTY. (1) The department of revenue shall, upon showing by a taxpayer that some or all of the improvements on his real property or a trailer or mobile home, as described in 15-6-142, or that personal property taxed under Title 15, chapter 6, part 1, have has been destroyed to such an extent that such the improvements or personal property have has been rendered unsuitable for their its previous use by natural disaster, adjust the taxable value on the property, accounting for the destruction.

(2) The county treasurer shall adjust the tax due and payable for the current year on the property under 15-16-102 or on personal property under 15-16-113 OR 15-24-202 as provided in subsection (3) of this section.

(3) To determine the amount of tax due for destroyed property, the county treasurer shall:

(a) multiply the amount of tax levied and assessed on the original taxable value of the property for the year by the ratio that the number of days in the year that the property existed before destruction bears to 365; and

(b) multiply the amount of tax levied and assessed on the adjusted taxable value of the property for the remainder of the year by the ratio that the number of days remaining in the year after the destruction of the property bears to 365.

(4) This section does not apply to delinquent taxes owed on the destroyed property for a year prior to the year in which the property was destroyed.

(5) A TAXPAYER RECEIVING A REDUCTION IN PROPERTY TAXES UNDER THIS SECTION SHALL NOTIFY THE DEPARTMENT IF HE REPLACES THE DESTROYED PROPERTY IN THE SAME TAX YEAR THAT THE PROPERTY WAS DESTROYED. THE TAX ON THE PROPERTY REPLACING THE DESTROYED PROPERTY MUST BE PRORATED ACCORDING TO THE RATIO THAT THE NUMBER OF DAYS REMAINING IN THE YEAR AFTER THE PROPERTY WAS REPLACED BEARS TO 365.

SECOND READING

SB 390



SB 0390/02

1 †5†(6) For the purposes of this section, "natural
2 disaster" includes but is not limited to fire, flood,
3 earthquake, or wind."

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

-End-

SENATE BILL NO. 390

INTRODUCED BY VAN VALKENBURG

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(a) multiply the amount of tax levied and assessed on the original taxable value of the property for the year by the ratio that the number of days in the year that the property existed before destruction bears to 365; and

(b) multiply the amount of tax levied and assessed on the adjusted taxable value of the property for the remainder of the year by the ratio that the number of days remaining in the year after the destruction of the property bears to 365.

(4) This section does not apply to delinquent taxes owed on the destroyed property for a year prior to the year in which the property was destroyed.

(5) A TAXPAYER RECEIVING A REDUCTION IN PROPERTY TAXES UNDER THIS SECTION SHALL NOTIFY THE DEPARTMENT IF HE REPLACES THE DESTROYED PROPERTY IN THE SAME TAX YEAR THAT THE PROPERTY WAS DESTROYED. THE TAX ON THE PROPERTY REPLACING THE DESTROYED PROPERTY MUST BE PRORATED ACCORDING TO THE RATIO THAT THE NUMBER OF DAYS REMAINING IN THE YEAR AFTER THE PROPERTY WAS REPLACED BEARS TO 365.

THIRD READING



1 †5†(6) For the purposes of this section, "natural
2 disaster" includes but is not limited to fire, flood,
3 earthquake, or wind."

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

-End-

HOUSE STANDING COMMITTEE REPORT

April 12, 1991
Page 2 of 2

April 12, 1991
Page 1 of 2

Mr. Speaker: We, the committee on Taxation report that Senate Bill 390 (third reading copy -- blue) be concurred in as amended.

Signed: _____
Dan Harrington, Chairman

Carried by: Rep. Thomas

And, that such amendments read:

1. Title, line 6.

Following: "DISASTER;"

Insert: "DEFINING A FIRE CAUSED BY OTHER THAN THE TAXPAYER'S ARSON TO BE A NATURAL DISASTER;"

Following: "TAXPAYER"

Insert: "UNDER PENALTY"

2. Title, line 7.

Following: "DESTROYED"

Insert: "PERSONAL"

3. Title, line 8.

Following: "PROVIDING THAT"

Insert: "PERSONAL"

Following: "DESTROYED"

Insert: "PERSONAL"

4. Page 2, line 19.

Strike: "PROPERTY"

Following: "TAXES"

Insert: "on personal property"

5. Page 2, line 21.

Following: "DESTROYED"

Insert: "personal"

6. Page 2, line 22.

Following: the first "THE"

Insert: "personal"

Following: the third "THE"

Insert: "personal"

7. Page 2, line 23.

Following: "DESTROYED"
Insert: "personal"

8. Page 2, line 25.

Following: "365."

Insert: "A taxpayer who fails to notify the department within 30 days from the date of the replacement of the personal property is subject to the penalty prescribed in 15-1-303."

9. Page 3, line 3.

Following: "wind."

Insert: "A fire is considered a natural disaster regardless of the origin of the fire. However, if the taxpayer is convicted of arson for burning the property, property taxes may not be adjusted. If they had already been adjusted prior to the conviction, the original amount must be collected."

HOUSE

SB 390

SENATE COMMITTEE OF THE WHOLE AMENDMENT

March 19, 1991 12:39 pm

Mr. Chairman: I move to amend House Bill No. 390 (third reading copy -- blue) as follows:

1. Page 7, line 13.

Following: "HERD."

Insert: "If the national park service does not proceed in good faith in a timely manner to enter a long-term management agreement that in the determination of the department of fish, wildlife, and parks and the department of livestock responds adequately to the needs of Montana, the departments are strongly urged to take appropriate court action."

ADOPT

REJECT

Signed: *Senator Grosfield*
Senator Grosfield

SENATE COMMITTEE OF THE WHOLE AMENDMENT

March 19, 1991 1:33 pm

Mr. Chairman: I move to amend House Bill No. 390 (third reading copy -- blue) as follows:

1. Page 2, line 11.

Following: "to"

Strike: "Montana"

Insert: "persons or"

Following: "livestock"

Insert: "in Montana"

2. Page 6, line 17.

Following: first "to"

Strike: "Montana"

Insert: "persons or"

Following: "livestock"

Insert: "in Montana"

3. Page 7, line 8.

Following: "to"

Strike: "Montana"

Insert: "persons or"

Following: "livestock"

Insert: "in Montana"

ADOPT

REJECT

Signed: *Senator Grosfield*
Senator Grosfield

KA 3-19-91
Asst. Coord.

SB 3-19 12:45
Sec. of Senate

JA 3-19-91
Asst. Coord.

SB 3-19 1:45
Sec. of Senate

SENATE
HB 390

SENATE
HB 390

1 HOUSE BILL NO. 390

2 INTRODUCED BY REAM, BRADLEY, BARDANOUVE, ELLISON,

3 M. HANSON, COCCHIARELLA, GERVAIS, WYATT, DAVIS,

4 RUSSELL, KADAS, YELLOWTAIL

5
6 A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE SALE OF
7 SPECIAL WILD BUFFALO LICENSES; ~~REMOVING--THE--WILD--BUFFALO~~
8 ~~FROM--DESIGNATION--AS--A--GAME-ANIMAL~~; ESTABLISHING THE WILD
9 BUFFALO OR BISON AS A NONGAME SPECIES IN NEED OF MANAGEMENT;
10 ESTABLISHING DEPARTMENTAL MANAGEMENT DUTIES; URGING THE
11 STATE AND THE NATIONAL PARK SERVICE TO ENTER INTO AN
12 AGREEMENT FOR THE LONG-TERM MANAGEMENT OF THE YELLOWSTONE
13 NATIONAL PARK HERD; REQUIRING A REPORT ON THE PROGRESS OF
14 BISON MANAGEMENT TO THE 53RD LEGISLATURE; AMENDING SECTIONS
15 87-2-101--AND SECTION 87-2-701, MCA; REPEALING SECTION
16 87-2-723, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

17
18 STATEMENT OF INTENT

19 A statement of intent is required for this bill because
20 [section 3 2] requires the department of fish, wildlife, and
21 parks to develop rules to implement a program for management
22 of wild buffalo or bison that have not been reduced to
23 captivity and that threaten property or persons in this
24 state. It is intended that the rules be consistent, as far
25 as practicable, with the general nongame wildlife management

1 policy set out in 87-5-103, except that the department may
2 provide for means of controlling or eliminating wild buffalo
3 or bison that pose a potential threat to property or persons
4 in Montana and may adopt other rules specific to wild
5 buffalo or bison as may be necessary for the proper and safe
6 management of the species. It is intended that the authority
7 of the department be exercised in coordination with and
8 complementary to the authority of the department of
9 livestock to regulate, control, and eliminate wild buffalo
10 or bison that pose a threat of the transmission of
11 contagious disease to Montana PERSONS OR livestock IN
12 MONTANA.

13
14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:15 **Section 1.** Section 87-2-701, MCA, is amended to read:

16 "87-2-701. (Temporary) Special licenses. (1) Any
17 applicant who will be 12 years of age or older prior to
18 September 15 of the season for which the license is issued
19 and is the holder of a resident wildlife conservation
20 license or a nonresident wildlife conservation license may
21 apply for a special license which, in the judgment of the
22 department, is to be issued and shall pay the following fees
23 therefor:

24 (a) moose--resident, \$50; nonresident, \$320;

25 (b) mountain goat--resident, \$50; nonresident, \$320;

1 (c) mountain sheep--resident, \$50; nonresident, \$320;

2 (d) antelope--resident, \$6; nonresident, \$120;

3 (e) grizzly bear--resident, \$50; nonresident, \$300;

4 (f) black or brown bear--nonresident, \$120;

5 ~~(g) wild-buffalo--resident, \$200; nonresident, \$17000.~~

6 (2) In the event a holder of a valid special grizzly
7 bear license kills a grizzly bear, he ~~must~~ shall purchase a
8 trophy license for a fee of \$25 within 10 days after date of
9 kill. ~~Such~~ The trophy license ~~shall authorize~~ authorizes the
10 holder to possess and transport ~~said~~ the trophy.

11 (3) Special licenses ~~shall~~ must be issued in a manner
12 prescribed by the department. (Terminates March 1,
13 1994--sec. 12, Ch. 598, L. 1987.)

14 **87-2-701. (Effective March 1, 1994) Special licenses.**

15 (1) Any applicant who will be 12 years of age or older prior
16 to September 15 of the season for which the license is
17 issued and is the holder of a resident wildlife conservation
18 license or a nonresident wildlife conservation license may
19 apply for a special license which, in the judgment of the
20 department, is to be issued and shall pay the following fees
21 therefor:

22 (a) moose--resident, \$50; nonresident, \$300;

23 (b) mountain goat--resident, \$50; nonresident, \$300;

24 (c) mountain sheep--resident, \$50; nonresident, \$300;

25 (d) antelope--resident, \$6; nonresident, \$100;

1 (e) grizzly bear--resident, \$50; nonresident, \$300;

2 (f) black or brown bear--nonresident, \$100;

3 ~~(g) wild-buffalo--resident, \$200; nonresident, \$17000.~~

4 (2) In the event a holder of a valid special grizzly
5 bear license kills a grizzly bear, he ~~must~~ shall purchase a
6 trophy license for a fee of \$25 within 10 days after date of
7 kill. ~~Such~~ The trophy license ~~shall authorize~~ authorizes the
8 holder to possess and transport ~~said~~ the trophy.

9 (3) Special licenses ~~shall~~ must be issued in a manner
10 prescribed by the department."

11 ~~Section 27--Section 87-2-101; MGA; is amended to read:~~

12 ~~"87-2-101--Definitions--As used in this chapter and~~
13 ~~chapter 37--unless the context clearly indicates otherwise,~~
14 ~~the following definitions apply:~~

15 ~~(1)--"Angling" or "fishing" means the taking of or~~
16 ~~attempting to take fish by hook and single line or single~~
17 ~~rod in hand or within immediate control;~~

18 ~~(2)--"Closed season" means the time during which game~~
19 ~~birds, fish, and game and fur-bearing animals may not be~~
20 ~~lawfully taken;~~

21 ~~(3)--"Commission" means the state fish and game~~
22 ~~commission;~~

23 ~~(4)--"Fur-bearing animals" means marten or sable, otter,~~
24 ~~muskrat, fisher, mink, bobcat, lynx, weaseline, northern~~
25 ~~swift-fox, and beaver;~~

1 {5}--"Game animals"--means deer, elk, moose, antelope,
 2 caribou, mountain sheep, mountain goat, mountain lion, and
 3 bear, and wild buffalo.

4 {6}--"Game fish"--means all species of the family
 5 salmonidae--(char, trout, salmon, grayling, and whitefish);
 6 all species of the genus stizostedion--(sandpike or sauger
 7 and walleyed pike or yellowpike perch); all species of the
 8 genus esox--(northern pike, pickerel, and muskellunge); all
 9 species of the genus micropterus--(bass); all species of the
 10 genus polyodon--(paddlefish); all species of the family
 11 acipenseridae--(sturgeon); all species of the genus ieta
 12 (burbot or ling); and the species ictaluruss punctatus
 13 (channel catfish).

14 {7}--"Migratory game birds"--means waterfowl, including
 15 wild ducks, wild geese, brant, and swans; cranes, including
 16 little brown and sandhill; rails, including coots; Wilson's
 17 snipes or jacksnipes; and mourning doves; however, the open
 18 season on mourning doves shall be restricted to the open
 19 season on upland game birds as defined in subsection (12)
 20 below.

21 {8}--"Nongame wildlife"--means any wild mammal, bird,
 22 amphibian, reptile, fish, mollusk, crustacean, or other
 23 animal not otherwise legally classified by statute or
 24 regulation of this state.

25 {9}--"Open season"--means the time during which game

1 birds, fish, game, and fur-bearing animals may be lawfully
 2 taken.

3 {10}--"Person"--means individuals, associations,
 4 partnerships, and corporations.

5 {11}--"Predatory animals"--means coyote, weasel, skunk,
 6 and civet cat.

7 {12}--"Upland game birds"--means sharptailed grouse, blue
 8 grouse, spruce (Franklin) grouse, prairie chicken, sage hen
 9 or sage grouse, ruffed grouse, quail, pheasant, Hungarian
 10 partridge, ptarmigan, wild turkey, and chukar partridge.

11 {13}--"Wild buffalo"--means buffalo or bison which have
 12 not been reduced to captivity."

13 **NEW SECTION. Section 2.** Wild buffalo as nongame
 14 species in need of management -- policy -- department
 15 duties. (1) The legislature finds that the management
 16 THROUGH HUNTING of wild buffalo or bison as a game animal is
 17 not appropriate but that significant potential exists for
 18 the spread of contagious disease to Montana PERSONS OR
 19 livestock IN MONTANA and damage to persons and property by
 20 wild buffalo or bison. Therefore, it is the purpose of this
 21 section to designate wild buffalo or bison, which have not
 22 been reduced to captivity, as a nongame species in need of
 23 management and to set out specific departmental duties for
 24 management of the species.

25 (2) The department:

1 (A) is responsible for and shall develop rules to
 2 implement the management of wild buffalo or bison in this
 3 state that threaten persons or property other than through
 4 the transmission of contagious disease;

5 (B) SHALL DEVELOP RULES TO MANAGE AND REDUCE THE NUMBER
 6 OF WILD BUFFALO OR BISON THAT LEAVE YELLOWSTONE NATIONAL
 7 PARK.

8 (3) The department of livestock shall, within its
 9 statutory authority, regulate wild buffalo or bison in this
 10 state that pose a threat to Montana PERSONS OR livestock IN
 11 MONTANA through the transmission of contagious disease.

12 (4) THE DEPARTMENT OF FISH, WILDLIFE, AND PARKS AND THE
 13 DEPARTMENT OF LIVESTOCK ARE STRONGLY URGED TO ENTER INTO AN
 14 AGREEMENT WITH THE NATIONAL PARK SERVICE FOR THE LONG-TERM
 15 MANAGEMENT OF THE YELLOWSTONE NATIONAL PARK HERD. IF THE
 16 NATIONAL PARK SERVICE DOES NOT PROCEED IN GOOD FAITH IN A
 17 TIMELY MANNER TO ENTER A LONG-TERM MANAGEMENT AGREEMENT THAT
 18 IN THE DETERMINATION OF THE DEPARTMENT OF FISH, WILDLIFE,
 19 AND PARKS AND THE DEPARTMENT OF LIVESTOCK RESPONDS
 20 ADEQUATELY TO THE NEEDS OF MONTANA, THE DEPARTMENTS ARE
 21 STRONGLY URGED TO TAKE APPROPRIATE COURT ACTION. THE
 22 DEPARTMENT OF FISH, WILDLIFE, AND PARKS AND THE DEPARTMENT
 23 OF LIVESTOCK SHALL PREPARE A JOINT REPORT TO THE 53RD
 24 LEGISLATURE REGARDING THE PRESENT STATE OF BISON MANAGEMENT
 25 IN MONTANA AND ANY PROGRESS ON AN AGREEMENT FOR THE

1 LONG-TERM MANAGEMENT OF THE YELLOWSTONE NATIONAL PARK HERD.

2 NEW SECTION. Section 3. Codification instruction.

3 [Section 3 2] is intended to be codified as an integral part
 4 of Title 87, chapter 5 1, and the provisions of Title 87,
 5 chapter 5 1, apply to [section 3 2].

6 NEW SECTION. Section 4. Repealer. Section 87-2-723,
 7 MCA, is repealed.

8 NEW SECTION. Section 5. Effective date. [This act] is
 9 effective on passage and approval.

-End-

1 SENATE BILL NO. 390

2 INTRODUCED BY VAN VALKENBURG

3

4 A BILL FOR AN ACT ENTITLED: "AN ACT MAKING CERTAIN PERSONAL
5 PROPERTY ELIGIBLE FOR PROPERTY TAX RELIEF WHEN DESTROYED BY
6 NATURAL DISASTER; DEFINING A FIRE CAUSED BY OTHER THAN THE
7 TAXPAYER'S ARSON TO BE A NATURAL DISASTER; REQUIRING THE
8 TAXPAYER UNDER PENALTY TO NOTIFY THE DEPARTMENT OF REVENUE
9 IF HE REPLACES DESTROYED PERSONAL PROPERTY; PROVIDING THAT
10 PERSONAL PROPERTY REPLACING DESTROYED PERSONAL PROPERTY BE
11 TAXED ON A PRO RATA BASIS; AMENDING SECTION 15-16-611, MCA;
12 AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE
13 APPLICABILITY DATE."

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

16 Section 1. Section 15-16-611, MCA, is amended to read:

17 "15-16-611. Reduction of property tax for property
18 destroyed by natural disaster -- PRORATION OF TAXES ON
19 REPLACED PROPERTY. (1) The department of revenue shall, upon
20 showing by a taxpayer that some or all of the improvements
21 on his real property or a trailer or mobile home, as
22 described in 15-6-142, or that personal property taxed under
23 Title 15, chapter 6, part 1, have has been destroyed to such
24 an extent that such the improvements or personal property
25 have has been rendered unsuitable for their its previous use

1 by natural disaster, adjust the taxable value on the
2 property, accounting for the destruction.

3 (2) The county treasurer shall adjust the tax due and
4 payable for the current year on the property under 15-16-102
5 or on personal property under 15-16-113 OR 15-24-202 as
6 provided in subsection (3) of this section.

7 (3) To determine the amount of tax due for destroyed
8 property, the county treasurer shall:

9 (a) multiply the amount of tax levied and assessed on
10 the original taxable value of the property for the year by
11 the ratio that the number of days in the year that the
12 property existed before destruction bears to 365; and

13 (b) multiply the amount of tax levied and assessed on
14 the adjusted taxable value of the property for the remainder
15 of the year by the ratio that the number of days remaining
16 in the year after the destruction of the property bears to
17 365.

18 (4) This section does not apply to delinquent taxes
19 owed on the destroyed property for a year prior to the year
20 in which the property was destroyed.

21 (5) A TAXPAYER RECEIVING A REDUCTION IN PROPERTY TAXES
22 ON PERSONAL PROPERTY UNDER THIS SECTION SHALL NOTIFY THE
23 DEPARTMENT IF HE REPLACES THE DESTROYED PERSONAL PROPERTY IN
24 THE SAME TAX YEAR THAT THE PERSONAL PROPERTY WAS DESTROYED.
25 THE TAX ON THE PERSONAL PROPERTY REPLACING THE DESTROYED

1 PERSONAL PROPERTY MUST BE PRORATED ACCORDING TO THE RATIO
2 THAT THE NUMBER OF DAYS REMAINING IN THE YEAR AFTER THE
3 PROPERTY WAS REPLACED BEARS TO 365. A TAXPAYER WHO FAILS TO
4 NOTIFY THE DEPARTMENT WITHIN 30 DAYS FROM THE DATE OF THE
5 REPLACEMENT OF THE PERSONAL PROPERTY IS SUBJECT TO THE
6 PENALTY PRESCRIBED IN 15-1-303.

7 †5†(6) For the purposes of this section, "natural
8 disaster" includes but is not limited to fire, flood,
9 earthquake, or wind. A FIRE IS CONSIDERED A NATURAL DISASTER
10 REGARDLESS OF THE ORIGIN OF THE FIRE. HOWEVER, IF THE
11 TAXPAYER IS CONVICTED OF ARSON FOR BURNING THE PROPERTY,
12 PROPERTY TAXES MAY NOT BE ADJUSTED. IF THEY HAD ALREADY BEEN
13 ADJUSTED PRIOR TO THE CONVICTION, THE ORIGINAL AMOUNT MUST
14 BE COLLECTED."

15 NEW SECTION. Section 2. Effective date -- retroactive
16 applicability. [This act] is effective on passage and
17 approval and applies retroactively, within the meaning of
18 1-2-109, to taxable years beginning after December 31, 1990.

-End-