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House BILL NO 244
INTRODUCED BY *Luis Lopez Kelly Mular*
Menahan Matt Kibicki Gelligan

A BILL FOR AN ACT ENTITLED: "AN ACT DESIGNATING TRUCKS USED IN MINES RATHER THAN ON HIGHWAYS AS CLASS FOUR PROPERTY, AND AMENDING SECTION 84-301, R.C.M. 1947."

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

Section 1. Section 84-301, R.C.M. 1947, is amended to read as follows:

"84-301. Classification of property for taxation. For the purpose of taxation the taxable property in the state shall be classified as follows:

Class One. The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by section 84-5403; also where the right to enter upon land, to explore or prospect, or dig for oil, gas, coal or mineral is reserved in land or received by mesne conveyance (exclusive of leasehold interests), devise or succession by any person or corporation, the surface title to which has passed to or remains in another, the state department of revenue shall determine the value of the right to enter upon said tract of land for the purpose of digging, exploring, or prospecting for gas, oil, coal or minerals, and the same shall be placed in this

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Class Two. All agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds except mobile homes and vehicles used for mining operations and not ordinarily used on public highways when such vehicles are exempted from motor vehicle taxation under section 32-2124.2, boats and all watercraft, harness, saddlery and robes and except as provided in Class Five (b) of this section, all poles, lines, transformers, transformer stations, meters, tools, improvements, machinery and other property used and owned by all persons, firms, corporations, and other organizations which are engaged in the business of furnishing telephone communications, exclusively to rural areas, or to rural areas and cities and towns provided that any such city or town has a population of eight hundred (800) persons or less; and provided further, that the average circuit miles for each station on the system is more than one and one-quarter (1 1/4) miles.
Class Three. Livestock, poultry and unprocessed products of both; stocks of merchandise of all sorts, together with furniture and fixtures used therewith, except mobile homes; and all office or hotel furniture and fixtures.

1 Class Four. (a) All land, town and city lots, with
 2 improvements, and all trailers affixed to land owned,
 3 leased, or under contract or purchase by the trailer owner,
 4 manufacturing and mining machinery, including vehicles used
 5 for mining operations and not ordinarily used on public
 6 highways and exempted from motor vehicle taxation under
 7 section 32-2124.2, fixtures and supplies, except as
 8 otherwise provided by the constitution of Montana, and
 9 except as such property may be included in Class Five, Class
 10 Seven or Class Eight.

11 (b) Mobile homes without regard to the ownership of the
 12 land upon which they are situated, except those held by a
 13 distributor or dealer of mobile homes as part of his stock
 14 in trade, and except as such property may be included in
 15 Class Eight.

16 Class Five. (a) All moneys and credits, secured or
 17 unsecured, including all state, county, school district and
 18 other municipal bonds, warrants and securities, without any
 19 deduction or offset; provided, however, that the terms
 20 "moneys and credits" as herein used shall not embrace the
 21 moneyed capital employed in the banking business by any
 22 banking corporation or individual in this state.

23 (b) All poles, lines, transformers, transformer
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 25 property used and owned by co-operative rural electrical and

1 co-operative rural telephone associations organized under
 2 the laws of Montana except those within the incorporated
 3 limits of a city or town in which less than ninety-five per
 4 cent (95%) of the electric consumers and/or telephone users
 5 are served by a co-operative organization, and as to the
 6 property enumerated in this sub-section (b) within
 7 incorporated limits of a city or town in which less than
 8 ninety-five per cent (95%) of the electric consumers or
 9 users will be served by a co-operative organization, such
 10 property shall be put in Class Two.

11 (c) All unprocessed agricultural products either on the
 12 farm or in storage, irrespective of whether said products
 13 are owned by the elevator, warehouse or flour mill owner or
 14 company storing the same, or any other person whomsoever,
 15 except all perishable fruits and vegetables in farm storage
 16 and owned by the producer, and excepting livestock and
 17 poultry and the unprocessed products of both.

18 (d) The dwelling house, and the lot on which it is
 19 erected, owned and occupied by any resident of the state,
 20 who has been honorably discharged from active service in any
 21 branch of the armed forces, who is rated one hundred per
 22 cent (100%) disabled due to a service-connected disability
 23 by the United States veterans administration or its
 24 successors.

25 In the event of the veteran's death, the dwelling

1 house, and the lot on which it is erected, so long as the
2 widow remains unmarried and the owner and occupant of the
3 property, shall remain within this classification.

4 Class Six. Property formerly included in this class is
5 now classified by section 84-308, R.C.M. 1947.

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7 industrial property shall mean any new industrial plant,
8 including land, buildings, machinery and fixtures which, in
9 the determination of the state department of revenue, is
10 used by a new industry during the first three (3) years of
11 operation not having been assessed prior to July 1, 1961,
12 within the state of Montana. New industry shall mean any
13 person, corporation, firm, partnership, association, or
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19 industries that manufacture, mill, mine, produce, process or
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1 used by retail or wholesale merchants, commercial services
2 of any type, agriculture, trades or professions. And
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4 included to mean property which is used or employed in any
5 industrial plant which has been in operation in this state
6 for three (3) years or longer. Any person, corporation,
7 firm, partnership, association or other group seeking to
8 qualify its property for inclusion in this class shall make
9 application to the state department of revenue in such
10 manner and form as may be required by said department.

11 Class Eight. Any improvement on real property, trailers
12 affixed to land or mobile home belonging to any person who
13 qualifies under any one or more of the hereinafter set forth
14 categories, valued at not more than seventeen thousand five
15 hundred dollars (\$17,500), which is owned or under a
16 contract for deed, and which is actually occupied by:

17 (1) a widow sixty-two (62) years of age or older,
18 whether with or without minor dependent children, who
19 qualifies under the income limitations of (4), or

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21 whether with or without minor dependent children, who
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23 (3) a widow with minor or dependent children regardless
24 of age, who qualifies under the income limitations of (4),
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1 (4) a recipient of retirement benefits whose income
2 from all sources is not more than four thousand dollars
3 (\$4,000) for a single person and five thousand two hundred
4 dollars (\$5,200) for a married couple per annum. Provided,
5 further, that one who applies for classification of property
6 under this class must make an affidavit to the state
7 department of revenue on a form as may be provided by the
8 state department of revenue supplied without cost to the
9 applicant, as to his income, if applicable, as to his
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22 statement is signed before a person authorized to administer
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25 treated as a statement under oath or equivalent affirmation

1 for purposes of section 94-7-203, R.C.M. 1947, relating to
2 the criminal offense of false swearing.

3 Class Nine. All property not included in the eight (8)
4 preceding classes."

-End-

STATE OF MONTANA

REQUEST NO. 83-75

FISCAL NOTE

Form BD-15

In compliance with a written request received January 24, 19 75, there is hereby submitted a Fiscal Note for House Bill 244 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly. Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

House Bill 244 designates trucks used in mines rather than highways as Class 4 property rather than Class 5.

ASSUMPTIONS:

1. There are presently 177 mining trucks with assessed value of \$14,472,202 operating in the state.
2. 148 mining trucks located in Silver Bow and Richland Counties, with assessed value of \$13,676,654 would be affected by enactment of House Bill 244. The remaining 29 trucks are already taxed as Class 4 property.
3. Six mills will be levied for universities in FY 76; as much as 8 additional mills may be necessary in support of public school permissive levy in FY 77.

FISCAL IMPACT:

	FY 76	FY 77, (6 mill state)	FY 77 (14 mill state)
Increase in state property tax collections	\$ 8,206	\$ 8,206	\$ 19,147
Increase in local property tax collections	\$285,351	\$285,351	\$285,351

CONCLUSION:

Enactment of House Bill 244 would result in increased state property tax collections of \$16,400 - \$27,400 and \$570,700 for local governments during the biennium.

Michael S. Billings

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: January 29, 1975

Approved by Committee on Taxation

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House BILL NO. *244*
Introducers: Zuliani, Kelly, Mulan, Menahan, Matt, Sullivan

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 2 INTRODUCED BY *Timothy Spink Kelly Mular*
 3 *Menahan Matt White Sullivan*

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HB 244

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