

1 *House* BILL NO. *302*
2 INTRODUCED BY *William Fagg*

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS
5 84-6402, AND 84-6404, R.C.M. 1947, TO PROVIDE FOR ASSESSMENT
6 OF ALL PROPERTY OF AIRLINES OPERATING IN MONTANA."

7 *Requested by Dept of Revenue*
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 84-6402, R.C.M. 1947, is amended to
10 read as follows:

11 "84-6402. Assessment of **flight** property. The **flight**
12 property of all scheduled airline companies operating in
13 Montana ~~under a certificate of convenience and necessity~~
14 ~~issued by the United States civil aeronautics board~~ shall be
15 assessed annually by the state department of revenue."

16 Section 2. Section 84-6404, R.C.M. 1947, is amended to
17 read as follows:

18 "84-6404. Determination of value. The department of
19 revenue shall determine the full and true valuation of all
20 **flight** property of all airlines operating in this state or
21 used by every scheduled airline company in air commerce.
22 This valuation may be ascertained by:

23 (1) Determining the full and true valuation of all
24 **flight** property, owned and operated by every scheduled
25 airline company; ~~as an integrated operation; and~~

1 (2) Allocating to the state of Montana, from this
2 total valuation, a valuation which represents this state's
3 proper share of the valuation of the **flight** property,
4 through the application of ratios, which are indicated in
5 section 84-6403, subsections (3), (9), (10) and (11),
6 against the total valuation; and

7 (3) assessing, by the agent of the department of
8 revenue in the county where they are located, buildings,
9 furniture, and other personal property. These values shall
10 be subtracted from the total state share to arrive at the
11 value to be allocated.

12 ~~(3)~~ (4) After making such assessment, the department
13 shall give written notice thereof to the person or persons
14 to whom the assessment is made."

-End-

HB 302

STATE OF MONTANA

REQUEST NO. 114-75

FISCAL NOTE

Form BD-15

In compliance with a written request received Jan. 29, 19 75, there is hereby submitted a Fiscal Note for House Bill 302 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:

An act to specify assessment procedures for all property of airlines operating in Montana.

FISCAL IMPACT:

There would be no change in assessed value of airline property and therefore no fiscal impact under the proposed law. House Bill 302 clarifies the current law relating to assessment procedures but does not alter the tax base. Airline property is currently being assessed in the manner specified in House Bill 302.


BUDGET DIRECTOR
Office of Budget and Program Planning
Date: 2/1/75

Approved by Committee
on Taxation

1 *House* BILL NO. *302*
2 INTRODUCED BY *Williams - Fagg* *Sub*

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS
5 84-6402, AND 84-6404, R.C.M. 1947, TO PROVIDE FOR ASSESSMENT
6 OF ALL PROPERTY OF AIRLINES OPERATING IN MONTANA."

7 *Requested by Dept. of Revenue*
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 84-6402, R.C.M. 1947, is amended to
10 read as follows:

11 "84-6402. Assessment of **flight** property. The **flight**
12 property of all scheduled airline companies operating in
13 Montana ~~under a certificate of convenience and necessity~~
14 ~~issued by the United States civil aeronautics board~~ shall be
15 assessed annually by the state department of revenue."

16 Section 2. Section 84-6404, R.C.M. 1947, is amended to
17 read as follows:

18 "84-6404. Determination of value. The department of
19 revenue shall determine the full and true valuation of all
20 **flight** property of all airlines operating in this state or
21 used by every scheduled airline company in air commerce.
22 This valuation may be ascertained by:

23 (1) Determining the full and true valuation of all
24 **flight** property, owned and operated by every scheduled
25 airline company; ~~as an integrated operation; and~~

1 (2) Allocating to the state of Montana, from this
2 total valuation, a valuation which represents this state's
3 proper share of the valuation of the **flight** property,
4 through the application of ratios, which are indicated in
5 section 84-6403, subsections (8), (9), (10) and (11),
6 against the total valuation; and

7 (3) assessing, by the agent of the department of
8 revenue in the county where they are located, buildings,
9 furniture, and other personal property. These values shall
10 be subtracted from the total state share to arrive at the
11 value to be allocated.

12 ~~(3)~~ (4) After making such assessment, the department
13 shall give written notice thereof to the person or persons
14 to whom the assessment is made."

-End-

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

House BILL NO. *302*
William - Falgout

INTRODUCED BY

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS 84-6402, AND 84-6404, R.C.M. 1947, TO PROVIDE FOR ASSESSMENT OF ALL PROPERTY OF AIRLINES OPERATING IN MONTANA."

Requested by Dept. of Revenue

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

Section 1. Section 84-6402, R.C.M. 1947, is amended to read as follows:

"84-6402. Assessment of flight property. The flight property of all scheduled airline companies operating in Montana ~~under a certificate of convenience and necessity issued by the United States civil aeronautics board~~ shall be assessed annually by the state department of revenue."

Section 2. Section 84-6404, R.C.M. 1947, is amended to read as follows:

"84-6404. Determination of value. The department of revenue shall determine the full and true valuation of all flight property of all airlines operating in this state or used by every scheduled airline company in air commerce. This valuation may be ascertained by:

(1) Determining the full and true valuation of all flight property, owned and operated by every scheduled airline company ~~as an integrated operation and~~

1
2
3
4
5
6
7
8
9
10
11
12
13
14

(2) Allocating to the state of Montana, from this total valuation, a valuation which represents this state's proper share of the valuation of the flight property, through the application of ratios, which are indicated in section 84-6403, subsections (8), (9), (10) and (11), against the total valuation; and

(3) assessing, by the agent of the department of revenue in the county where they are located, buildings, furniture, and other personal property. These values shall be subtracted from the total state share to arrive at the value to be allocated.

~~(3)~~ (4) After making such assessment, the department shall give written notice thereof to the person or persons to whom the assessment is made."

-End-

HOUSE BILL NO. 302

INTRODUCED BY WILLIAMS, FAGG, GERKE

(REQUESTED BY DEPARTMENT OF REVENUE)

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS 84-6402, AND 84-6404, R.C.M. 1947, TO PROVIDE FOR ASSESSMENT OF ALL PROPERTY OF AIRLINES OPERATING IN MONTANA."

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

Section 1. Section 84-6402, R.C.M. 1947, is amended to read as follows:

"84-6402. Assessment of ~~flight~~ property. The ~~flight~~ property of all scheduled airline companies operating in Montana ~~under--a--certificate--of--convenience--and--necessity issued--by--the--United--States--civil--aeronautics--board~~ shall be assessed annually by the state department of revenue."

Section 2. Section 84-6404, R.C.M. 1947, is amended to read as follows:

"84-6404. Determination of value. The department of revenue shall determine the full and true valuation of all ~~flight~~ property of all airlines operating in this state or used by every scheduled airline company in air commerce. This valuation may be ascertained by:

(1) Determining the full and true valuation of all ~~flight~~ property, owned and operated by every scheduled

~~airline-company; as-an-integrated-operation; and;~~

(2) Allocating to the state of Montana, from this total valuation, a valuation which represents this state's proper share of the valuation of the ~~flight~~ property, through the application of ratios, which are indicated in section 84-6403, subsections (8), (9), (10) and (11), against the total valuation; and

(3) assessing, by the agent of the department of revenue in the county where they are located, buildings, furniture, and other personal property. These values shall be subtracted from the total state share to arrive at the value to be allocated.

~~(3)~~ (4) After making such assessment, the department shall give written notice thereof to the person or persons to whom the assessment is made."

-End-