

1 Senate BILL NO. 263
2 INTRODUCED BY Robert Roberts

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING THAT ALL
5 TAXPAYERS WITHIN A TELEVISION DISTRICT SHALL BE ASSESSED FOR
6 SUPPORT OF THAT DISTRICT ALONG WITH TAXES OWED ON OTHER
7 PROPERTY UNLESS AN EXEMPTION SHALL HAVE BEEN CLAIMED BY THE
8 TAXPAYER; CLARIFYING PROVISIONS RELATED TO TAXPAYER
9 EXEMPTIONS; RAISING THE ALLOWABLE LEVY; AND AMENDING
10 SECTIONS 70-417, 70-418, AND 70-422, R.C.M. 1947."

11
12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
13 Section 1. Section 70-417, R.C.M. 1947, is amended to
14 read as follows:

15 "70-417. Assessor to list television-owners taxpayers
16 within district. A copy of the order creating the district
17 shall be delivered to the county assessor of each county
18 within the district and he shall, on or before the first
19 (1st) day of August of any given year, prepare and certify a
20 list of all persons owning--television--sets assessed for
21 taxes within such district and deliver a copy of such list
22 to the board of trustees of said district."

23 Section 2. Section 70-418, R.C.M. 1947, is amended to
24 read as follows:

25 "70-418. Budget for district--levy and certification

1 of tax. The board of trustees shall, from said list so
2 prepared by the county assessor, remove therefrom the names
3 of any persons who have claimed exemption under this act and
4 shall prepare a budget for the expenses for the next year,
5 which budget together with the list of such persons residing
6 in the district and subject to the special tax after all
7 exemptions have been allowed as provided in this act shall
8 be presented by September 1 to the board of county
9 commissioners who shall levy the tax requested by said
10 trustees; provided however, said tax shall not exceed the
11 sum of ~~fifteen dollars (\$15.00)~~ twenty-five dollars (\$25.00)
12 per annum, per person owning a television set and the board
13 of county commissioners shall levy such tax in accordance
14 with the request herein mentioned, which said tax shall be
15 certified to the county clerk and recorder and entered on
16 the assessment books as against such persons and collected
17 by the county treasurer ~~as all other taxes are collected.~~
18 The tax levied under this section shall be added on the
19 assessment lists to other taxes assessed against persons
20 liable to pay it and shall be collected by the county
21 treasurer at the time of payment of the other taxes. Other
22 taxes include taxes owed on any taxable property."

23 Section 3. Section 70-422, R.C.M. 1947, is amended to
24 read as follows:

25 "70-422. Exemption of taxpayers who do not benefit

INTRODUCED BILL

-2- SB 263

1 from translator--affidavit. The taxpayers in the television
2 district who do not receive the signal of the television
3 translator station or who receive direct reception from the
4 television station from which the television translator
5 repeats a signal or receive service through the medium of a
6 community antenna system on which they are a subscriber in
7 good standing and no part of the taxpayer's television
8 service uses the signal of the television translator station
9 or do not own or possess a television set will be exempt
10 from the payment of the tax for the support of the
11 television district provided they file an affidavit setting
12 forth any of the grounds above mentioned, which affidavit
13 shall be filed with the board of trustees who shall upon the
14 receipt of such affidavit have the names of such persons so
15 exempted from the tax stricken from the list of taxpayers
16 certified to the board of county commissioners and shall not
17 be liable for such tax."

-End-

Approved by Committee
on Taxation

SENATE BILL NO. 263

INTRODUCED BY ETCHART, ROBERTS

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING--THAT--ALL
TAXPAYERS WITHIN A TELEVISION DISTRICT SHALL BE ASSESSED FOR
SUPPORT--OF--THAT--DISTRICT--ALONG--WITH--TAXES--OWED--ON--OTHER
PROPERTY UNLESS AN EXEMPTION SHALL HAVE BEEN CLAIMED BY--THE
TAXPAYER;---CLARIFYING---PROVISIONS---RELATED---TO---TAXPAYER
EXEMPTIONS; RAISING THE ALLOWABLE LEVY FOR TELEVISION
DISTRICTS; AND AMENDING SECTIONS 70-417, SECTION 70-418, AND
70-422, R.C.M. 1947."

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

~~Section 1, Section 70-417, R.C.M. 1947, is amended to
read as follows:~~

~~"70-417, Assessor to list television owners taxpayers
within district. A copy of the order creating the district
shall be delivered to the county assessor of each county
within the district and he shall, on or before the first
(1st) day of August of any given year, prepare and certify a
list of all persons owning television sets assessed for
taxes within such district and deliver a copy of such list
to the board of trustees of said district."~~

Section 1. Section 70-418, R.C.M. 1947, is amended to
read as follows:

"70-418. Budget for district--levy and certification
of tax. The board of trustees shall, from said list so
prepared by the county assessor, remove therefrom the names
of any persons who have claimed exemption under this act and
shall prepare a budget for the expenses for the next year,
which budget together with the list of such persons residing
in the district and subject to the special tax after all
exemptions have been allowed as provided in this act shall
be presented by September 1 to the board of county
commissioners who shall levy the tax requested by said
trustees; provided however, said tax shall not exceed the
sum of ~~fifteen dollars (\$15.00)~~ twenty-five dollars (\$25.00)
per annum, per person owning a television set and the board
of county commissioners shall levy such tax in accordance
with the request herein mentioned, which said tax shall be
certified to the county clerk and recorder and entered on
the assessment books as against such persons and collected
by the county treasurer ~~as all other taxes are collected.~~
~~The tax levied under this section shall be added on the
assessment lists to other taxes assessed against persons
liable to pay it and shall be collected by the county
treasurer at the time of payment of the other taxes. Other
taxes include taxes owed on any taxable property~~ AS ALL
OTHER TAXES ARE COLLECTED."

~~Section 3, Section 70-422, R.C.M. 1947, is amended to~~

1 read-as-follows:

2 470-422--Exemption-of-taxpayers--who--do--not--benefit
3 from-translator--affidavit--The-taxpayers-in-the-television
4 district--who--do--not--receive-the-signal-of-the-television
5 translator-station-or-who-receive-direct-reception-from--the
6 television--station--from--which--the--television-translator
7 repeats-a-signal-or-receive-service-through-the-medium-of--a
8 community--antenna--system-on-which-they-are-a-subscriber-in
9 good-standing-and--no--part--of--the--taxpayer's--television
10 service-uses-the-signal-of-the-television-translator-station
11 or--do--not--own--or--possess-a-television-set-will-be-exempt
12 from--the--payment--of--the--tax--for--the--support--of--the
13 television--district-provided-they-file-an-affidavit-setting
14 forth-any-of-the-grounds-above--mentioned,--which--affidavit
15 shall-be-filed-with-the-board-of-trustees-who-shall-upon-the
16 receipt--of-such-affidavit-have-the-names-of-such-persons-so
17 exempted-from-the-tax-stricken-from-the--list--of--taxpayers
18 certified-to-the-board-of-county-commissioners-and-shall-not
19 be-liable-for-such-tax.¹

-End-