HB BILL NO. 102

INTRODUCED BY O'Keefe

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO PROHIBIT THE FORMATION OF NEW TAX JURISDICTIONS AFTER JANUARY 1 OF EACH YEAR."

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

Section 1. There is a new R.C.M. section in Title 84 that reads as follows:

No taxing jurisdictions to be created after January 1. Notwithstanding any other statutory provision relating to the creation of a district empowered to raise funds by ad valorem tax levy, the department of revenue and its agents may not be required to delineate the boundaries of or determine the taxable value of any new taxing jurisdiction unless formally notified by January 1 of the year in which the taxes are to be levied. Notice of the creation of a district received after January 1 will prohibit the levying of any ad valorem tax for the support of that district until the following year.

-End-

INTRODUCED BILL

HB102