

1 H BILL NO. 288
 2 INTRODUCED BY Quilvin Menahan Myrick Lynch
 3 Luca Hammit

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
 5 53-644, R.C.M. 1947, TO EXCLUDE TOPPERS AND TRUCK CANOPY
 6 COVERS FROM THE DEFINITION OF CAMPERS AND TO AMEND SECTION
 7 84-202, R.C.M. 1947, TO EXCLUDE TOPPERS AND TRUCK CANOPY
 8 COVERS FROM TAXATION."

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

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 18 than 300 pounds and having no accommodations attached."

19 Section 2. Section 84-202, R.C.M. 1947, is amended to
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21 "84-202. Exemptions from taxation. (1) (a) The
 22 property of the United States, the state, counties, cities,
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 25 therein owned by a church and used for actual religious

1 worship and for residences of the clergy, together with
 2 adjacent land reasonably necessary for convenient use of
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 5 societies, for educational purposes, hospitals and places of
 6 burial not used or held for private or corporate profit, and
 7 institutions of purely public charity, evidence of debt
 8 secured by mortgages of record upon real or personal
 9 property in the state of Montana, and public art galleries
 10 and public observatories not used or held for private or
 11 corporate profit, are exempt from taxation, but no more land
 12 than is necessary for such purpose is exempt.

13 (b) As used in this subsection, the term "institutions
 14 of purely public charity" shall include organizations owning
 15 and operating facilities for the care of the retired or aged
 16 or chronically ill which are not operated for gain or
 17 profit; and the terms "public art galleries and public
 18 observatories" shall mean only such art galleries and
 19 observatories whether of public or private ownership, as are
 20 open to the public, without charge or fee at all reasonable
 21 hours, and are used for the purpose of education only.

22 (2) When a clubhouse or building erected by or
 23 belonging to any society or organization of honorably
 24 discharged United States soldiers, sailors or marines who
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1 for educational, fraternal, benevolent or purely public
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 9 as pension, compensation, insurance, adjusted compensation,
 10 or gratuity, shall be exempt from all taxation as property
 11 of the United States while held by the guardian, but not
 12 after title passes to the veteran or minor in his or her own
 13 right on account of removal of legal disability.

14 (3) All household goods and furniture, including
 15 clocks, musical instruments, sewing machines, wearing
 16 apparel of members of the family actually used by the owner
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19 (4) Freeport merchandise shall be exempt from
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 22 which are in transit through this state and consigned to a
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 24 within this state, for storage in transit prior to shipment
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2 Stocks of merchandise do not lose their status as
 3 freeport merchandise because while in the storage facility
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6 Any person, corporation, firm, partnership,
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 8 for inclusion in this class shall make application to the
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11 (5) {The following agricultural products are exempt
 12 from taxation:}

13 (a) ~~All~~ unprocessed, perishable fruits and vegetables
 14 in farm storage and owned by the producer ~~are exempt from~~
 15 ~~taxation;~~

16 (b) ~~All~~ nonperishable unprocessed agricultural
 17 products except livestock, held in possession of the
 18 original producer for less than ~~seven~~ {7} months following
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20 (c) ~~livestock~~ livestock, defined as cattle, sheep,
 21 horses, or mules, which have not attained the age of ~~nine~~
 22 {9} months as of the last day of any month.

23 (6) Moneys and credits are exempt from taxation.

24 (7) A capital investment in a recognized nonfossil
 25 form of energy generation is exempt to the extent provided

LC 0695/01

1 under ~~section~~ 84-7403.

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3 300 pounds and having no accomodations attached is exempt
4 from taxation."

-End-

STATE OF MONTANA

REQUEST NO. 154-77

FISCAL NOTE

Form BD-15

In compliance with a written request received January 24, 1977, there is hereby submitted a Fiscal Note for House Bill 288 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

This bill excludes toppers and truck canopy covers from the definition of campers and excludes toppers and truck canopy covers from taxation.

ASSUMPTIONS

- 1. 50% of all campers registered would be toppers
2. The number of campers would increase 5%/year to 44,323 in FY 78 and 46,539 in FY 79.
3. The taxable value of a topper is \$30.
4. The state levy is 6 mills.
5. Administrative costs would remain unchanged.

FISCAL IMPACT

Table with 3 columns: Description, Current Law, Proposed Law. Rows include State 6 mill levy on property tax under current law (\$3,989), State 6 mill levy on property tax under proposed law (0), and DECREASE (\$3,989).

EFFECT ON LOCAL GOVERNMENT REVENUE

Local government revenues will decrease by approximately \$135,000.

PREPARED BY DEPARTMENT OF REVENUE

Richard L. ... BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-26-77

Approved by Committee
on Taxation

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2 INTRODUCED BY Lydia Menahan Myrick Lynch
3 Len Hammit

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LC 0695/01

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 3 *Lynne Hammon*

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 3 LIEN, HARRINGTON
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