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H BILL NO. *415*
Lynch (By Request)

INTRODUCED BY _____

A BILL FOR AN ACT ENTITLED: "AN ACT TO EXEMPT FROM TAXATION BUILDINGS ON AIRPORT LANDS OWNED BY A PUBLIC AIRPORT AUTHORITY AND LEASED TO PRIVATE INTERESTS; AMENDING SECTION 84-207, R.C.M. 1947."

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

Section 1. Section 84-207, R.C.M. 1947, is amended to read as follows:

"84-207. Privilege tax upon possession and use of tax-exempt property -- exceptions. From and after the effective date of this act there is imposed and there shall be collected a tax upon the possession or other beneficial use enjoyed by any private individual, association, or corporation of any property, real or personal, which for any reason is exempt from taxation. No tax may be imposed upon the possession or other beneficial use of public lands or buildings located on public airports owned or operated by public entities, including the department of community affairs or its successor, a county, a city, or a duly constituted airport authority or a joint city-county airport board. However, privately owned buildings located on such airport property are subject to tax. No tax shall be imposed

1 upon the possession or other beneficial use of public lands
2 occupied under the terms of mineral, timber or grazing
3 leases or permits issued by the United States or the state
4 of Montana or upon any easement unless the lease, permit or
5 easement entitles the lessee or permittee to exclusive
6 possession of the premises to which the lease, permit or
7 easement relates."

-End-

STATE OF MONTANA

REQUEST NO. 219-77

FISCAL NOTE

Form BD-15

In compliance with a written request received January 26, 19 77, there is hereby submitted a Fiscal Note for House Bill 415 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 exempts from taxation buildings on airport lands owned by a public airport authority and leased to private interests.

ASSUMPTIONS

This bill legalizes the existing assessment practice concerning public airports. Therefore, there is no fiscal impact.

PREPARED BY DEPARTMENT OF REVENUE

Richard A. Dunning
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-30-77

Approved by Committee
on Taxation

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-End-

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-End-

HB 415

Marcg 22, 1977

STANDING COMMITTEE REPORT
Senate Committee on Taxation

That House Bill No. 415 be amended as follows:

1. Amend page 1, section 1, lines 19 through 24.

Following: "use of"

Strike: "public lands or buildings located on public airports owned or operated by public entities, including the department of community affairs or its successor, a county, a city, or a duly constituted airport authority or a joint city-county airport board"

Insert: "buildings owned by public entites and located upon public airports"

March 24, 1977

SENATE
COMMITTEE OF THE WHOLE

That House Bill No. 415, third reading, be amended as follows:

1. Amend title, lines 5 and 6.

Following: "BUILDINGS"

Strike: "ON AIRPORT LANDS OWNED BY A PUBLIC AIRPORT AUTHORITY"

Insert: "OWNED BY A PUBLIC ENTITY AND LOCATED UPON PUBLIC AIRPORTS"

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1 ~~and~~ BUILDINGS OWNED BY PUBLIC ENTITIES AND LOCATED UPON
 2 PUBLIC AIRPORTS. However, privately owned buildings located
 3 on such airport property are subject to tax. No tax shall be
 4 imposed upon the possession or other beneficial use of
 5 public lands occupied under the terms of mineral, timber or
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 7 state of Montana or upon any easement unless the lease,
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-End-