

1 HOUSE BILL NO. 616
 2 INTRODUCED BY FABREGA, MOORE
 3

1 consent of the trustees of such association."

-End-

4 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE
 5 TAX-EXEMPT STATUS OF THE PROPERTY OF ANY NONPROFIT CEMETERY
 6 ASSOCIATION INCORPORATED AND OPERATED PURSUANT TO TITLE 9,
 7 CHAPTER 1, REVISED CODES OF MONTANA."

8
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10 Section 1. Section 9-118, R.C.M. 1947, is amended to
 11 read as follows:

12 "9-118. Exemption from taxation and execution. The
 13 cemetery lands and property of any association formed
 14 pursuant to this act, notwithstanding the provisions or
 15 limitations found in any other portion of the laws of this
 16 state and particularly without regard to the limitations
 17 found in 84-20211(a), are exempt from all public taxes and
 18 assessments, and not liable to be sold on execution, or
 19 applied in payment of debts of any individual proprietors;
 20 but the proprietors of lots in such cemetery, their heirs or
 21 legal representatives may hold the same exempt therefrom, so
 22 long as the same remain appropriated to the use of a
 23 cemetery, and during that time no street or road shall be
 24 laid through such cemetery, or any part of the lands held by
 25 such association, for the purpose aforesaid, without the

STATE OF MONTANA

REQUEST NO. 509-77

FISCAL NOTE

Form BD-15

In compliance with a written request received February 14, 19 77, there is hereby submitted a Fiscal Note for House Bill 616 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.

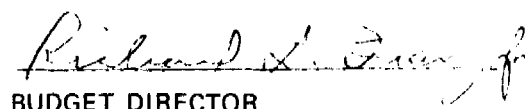
DESCRIPTION

This bill clarifies the tax-exempt status of the property of any nonprofit cemetery association incorporated and operated pursuant to Title 9, Chapter 1, Revised Codes of Montana.

ASSUMPTION

This bill makes the provision for exempting private nonprofit cemeteries from property taxation more explicit. The practice of exempting such property is now being followed in all counties. Therefore, there is no fiscal impact.

PREPARED BY DEPARTMENT OF REVENUE


BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-17-77

Approved by Committee
on Taxation

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16 state and particularly without regard to the limitations
17 found in 84-202(1)(a), are exempt from all public taxes and
18 assessments, and not liable to be sold on execution, or
19 applied in payment of debts of any individual proprietors;
20 but the proprietors of lots in such cemetery, their heirs or
21 legal representatives may hold the same exempt therefrom, so
22 long as the same remain appropriated to the use of a
23 cemetery, and during that time no street or road shall be
24 laid through such cemetery, or any part of the lands held by
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SECOND READING

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