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1	Sente BILL 10. 102
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A BILL FOR AN ACT ENTITLED: "AN ACT ESTABLISHING THE METHOD OF ASSESSING SWINE AFTER 1976; ENACTING A NEW R.C. M. SECTION AND AMENDING SECTION 84-202, R.C.E. 1947."

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

Section 1. Assessment of swine, (1) Each swine producer shall submit a statement in the manner prescribed by the department of revenue showing the number of pigs owned in each of the following classes as of January 1:

- (a) market hogs, which are hogs between 3 months and 6 menths of age, and which have a conclusively presumed weight factor of 150 pounds:
- (b) breeding sows, which have a conclusively presumed weight factor of 300 pounds:
- (c) breeding boars, which have a conclusively presumed weight factor of 300 pounds.
- (2) The department shall determine market value of swine by multiplying the following average USDA Omaha quotation price over the preceding 5 years, less \$2 per hundred in the case of market hogs and breeding sows, times the conclusively presumed weight of each pig in the class:
 - (a) market hogs-USDA Omaha quotation for grades 1 to

3 at 200 to 240 pounds:

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- 2 (b) breeding sows-OSDA Omaha quotation for sows at 270 to 330 pounds:
- (c) breeding boars-valued the same as market hogs.
- (3) The department shall apply the same equalization factor to swine as to other classes of livestock.
- 7 (4) The department shall publish the most recent 5-year average USDA Cmaha quotation price for each class in the Bontana Administrative Code.
- Section 2. Section 84-202. R.C.B. 1947. is amended to 10 11 read as follows:
- 12 #84-202. Exemptions from taxation. (1) (a) The 13 property of the United States, the state, counties, cities, towns, school districts, municipal corporations, public 15 libraries, buildings with land they occupy and furnishings therein owned by a church and used for actual religious worship and for residences of the clergy, together with 17 adjacent land reasonably necessary for convenient use of such buildings owned by a church, such other property as is used exclusively for agricultural and horticultural 21 societies, for educational purposes, hospitals and places of 22 burial not used or held for private or corporate profit, and institutions of purely public charity, evidence of debt 24 secured by mortgages of record upon real or personal property in the state of Bontana, and public art galleries 25

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and public observatories act used or held for private or corporate profit, are exempt from taxation, but no more land than is necessary for such purpose is exempt.

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- (b) As used in this subsection, the term "institutions of purely public charity" shall include organizations owning and operating facilities for the care of the retired or aged or chronically ill which are not operated for gain or profit: and the terms "public art galleries and public observatories" shall mean only such art galleries and observatories whether of public or private ownership, as are open to the public, without charge or fee at all reasonable hours, and are used for the purpose of education only.
- (2) When a clubhouse or building erected by or belonging to any society or organization of honorably discharged United States soldiers, sailors or marines who served in army or navy of United States, is used exclusively for educational, fraternal, benevolent or purely public charitable purposes, rather than for gain or profit, together with the library and furniture necessarily used in any such building, such property is exempt from taxation, and all property, real or personal, in the possession of legal guardians of incompetent veterans of the World War or minor dependents of such veterans, where such property is funds or derived from funds received from the United States as pension, compensation, insurance, adjusted compensation,

- or gratuity, shall be exempt from all taxation as property 2 of the United States while held by the quardian, but not
- 3 after title passes to the veteran or minor in his or her own
- right on account of removal of legal disability.
- (3) All household goods and furniture, including clocks, musical instruments, sewing machines, wearing 7 apparel of members of the family actually used by the cwner for personal and domestic purposes, or for furnishing or

equipping the family residence are exempt from taxation.

- 10 (4) Freeport merchandise shall be exempt from 11 taxation. freeport perchandise means those stocks of 12 merchandise manufactured or produced outside this state 13 which are in transit through this state and consigned to a 14 warehouse or other storage facility, public or private, 15 within this state, for storage in transit prior to shipment 16 to a final destination outside the state, and which have 17 acquired a taxable situs within the state.
- 18 Stocks of merchandise do not lose their status as 19 freeport merchandise because while in the storage facility 20 they are assembled, bound, joined, processed, disassembled, 21 divided, cut, broken in bulk, relabeled or repackaged.
- 22 person, corporation, firm. partnership, 23 association, or other group seeking to qualify its property 24 for inclusion in this class shall make application to the 25 state department of revenue in such manner or form as may be

- 1 required by the department.
- 2 (5) [The following agricultural products are exempt
- 3 from taxation:]
- 4 (a) All unprocessed, perishable fruits and vegetables
- 5 in farm storage and cwned by the producer are exempt from
- 6 taxation.
- 7 (b) All nonperishable unprocessed agricultural
- 8 products except livestock, held in possession of the
- 9 original producer for less than seven (7) souths following
- 10 harvest.
- 11 (c) Livestock, defined as cattle, sheep, horses, or
- 12 mules, which have not attained the age of mine (9) months as
- 13 of the last day of any month and swine which have not
- 14 attained the age of 3 months as of January 1.
- 15 (6) Moneys and credits are exempt from taxation.
- 16 (7) A capital investment in a recognized nonfossil
- 17 form of energy generation is exempt to the extent provided
- 18 under section 84-7403.**

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STATE OF MONTANA

REQUEST NO. 384-77

FISCAL NOTE

Form BD-15

In compliance with a	written request received February	7, 19 <u>77</u> , the	ere is hereby submitted a Fiscal Note			
for <u>Senate Bill</u>	102 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 establishes the method of assessing swine after 1976.

ASSUMPTIONS

There will be a slight decrease in the taxable value of swine in Montana. The fiscal impact will be small because swine comprise such a small portion of the tax base of both local governments and the state.

PREPARED BY THE DEPARTMENT OF REVENUE

Rule of Day

Office of Budget and Program Planning

Date: 2-9-77

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Approved by Committee on <u>Taxation</u>

1 Senate BILL NO. 10-2 2 INTRODUCED BY Jurguson E. Smith

A BILL FOR AM ACT ENTITIED: "AN ACT ESTABLISHING THE METHOD

OF ASSESSING SWINE AFTER 1976; EMACTING A WEW R.C.M.

SECTION AND AMENDING SECTION 84-202, R.C.M. 1987."

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

Section 1. Assessment of swine. (1) Each swine producer shall submit a statement in the manner prescribed by the department of revenue showing the number of pigs owned in each of the following classes as of January 1:

- (a) market hogs, which are hogs between 3 months and 6 months of age, and which have a conclusively presumed weight factor of 150 pounds:
- (b) breeding sows, which have a conclusively presumed weight factor of 300 pounds:
- (c) breeding boars, which have a conclusively presumed weight factor of 300 pounds.
- (2) The department shall determine market value of swine by multiplying the following average USDA Omaha quotation price over the preceding 5 years, less \$2 per hundred in the case of market hogs and breeding sows, times the conclusively presumed weight of each pig in the class:
 - (a) market hogs---USDA Omaha quotation for grades 1 to

- 3 at 200 to 240 pounds;
- 2 (b) breeding sows—OSDA Omaha quotation for sows at 3 270 to 330 pounds:
 - (c) breeding boars—valued the same as market hogs.
- 5 (3) The department shall apply the same equalization 6 factor to swine as to other classes of livestock.
- 7 (4) The department shall publish the most recent 8 5-year average USDA Omaha quotation price for each class in 9 the Montana Administrative Code.
- 10 Section 2. Section 84-202, B.C.B. 1947, is amended to 11 read as follows:
- 12 #84-202. Exemptions from taxation. (1) (a) The 13 property of the United States, the state, counties, cities, towns, school districts, nunicipal corporations, public 14 15 libraries, buildings with land they occupy and furnishings 16 therein owned by a church and used for actual religious 17 worship and for residences of the clergy, together with 18 adjacent land reasonably necessary for convenient use of 19 such buildings owned by a church, such other property as is used exclusively for agricultural and horticultural 20 societies, for educational purposes, hospitals and places of 21 22 burial not used or held for private or corporate profit, and institutions of purely public charity, evidence of debt 23 24 secured by mortgages of record upon real or personal property in the state of Montana, and public art galleries 25

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and public observatories not used or held for private or corporate profit, are exempt from taxation, but no more land than is necessary for such purpose is exempt.

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- (b) As used in this subsection, the term "institutions of purely public charity" shall include organizations owning and operating facilities for the care of the retired or aged or chronically ill which are not operated for gain or profit; and the terms "public art galleries and public observatories" shall sean only such art galleries and observatories whether of public or private ownership, as are open to the public, without charge or fee at all reasonable hours, and are used for the purpose of education only.
- (2) When a clubhouse or building erected by or belonging to any society or organization of bonorably discharged United States soldiers, sailors or marines who served in army or navy of United States, is used exclusively for educational, fraternal, benevolent or purely public charitable purposes, rather than for gain or profit, together with the library and furniture necessarily used in any such building, such property is exempt from taxation, and all property, real or personal, in the possession of legal guardians of incompetent veterans of the World War or minor dependents of such veterans, where such property is funds or derived from funds received from the United States as pension, compensation, insurance, adjusted compensation,

- or gratuity, shall be exempt from all taxation as property

 to of the United States while held by the guardian, but not

 after title passes to the veteran or minor in his or her own

 right on account of removal of legal disability.
- (3) All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family actually used by the cwner for personal and domestic purposes, or for furnishing or equipping the family residence are exempt from taxation.
- 10 (4) Freeport serchandise shall be exempt from Freeport merchandise means those stocks of 11 taxation. merchandise manufactured or produced outside this state 12 which are in transit through this state and consigned to a 13 warehouse or other storage facility, public or private, 14 within this state, for storage in transit prior to shipment 15 to a final destination cutside the state, and which have 16 17 acquired a taxable situs within the state.
- Stocks of merchandise do not lose their status as
 freeport merchandise because while in the storage facility
 they are assembled, bound, joined, processed, disassembled,
 divided, cut, broken in bulk, relabeled or repackaged.
- 22 Any person, corporation, firm, partnership, 23 association, or other group seeking to qualify its property 24 for inclusion in this class shall make application to the 25 state department of revenue in such manner or form as may be

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1 required by the department.

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- 2 (5) [The following agricultural products are exempt
 3 from taxation:]
- (a) All unprocessed, perisbable fruits and vegetables
 in farm storage and coned by the producer are exempt from
 taxation.
- 7 (b) All nonperishable unprocessed agricultural 8 products except livestock, held in possession of the 9 original producer for less than seven (7) months following 10 harvest.
 - (c) Livestock, defined as cattle, sheep, horses, or mules, which have not attained the age of aims (9) months as of the last day of any month and swine which have not attained the age of 3 months as of January 1.
 - (6) Moneys and credits are exempt from taxation.
- 16 (7) A capital investment in a recognized nonfossil
 17 form of energy generation is exempt to the extent provided
 18 under section 84-7403.**

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1	Sente BILL BO. 102
2	INTRODUCED BY Jergeson E. Smith
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A BILL FOR AM ACT ENTITLED: "AN ACT ESTABLISHING THE METHOD 5 OF ASSESSING SWINE AFTER 1976: RNACTING A NEW R.C. E. ĸ SECTION AND AMENDING SECTION 84-202, R.C.S. 1947."

BE IT REACTED BY THE LEGISLATURE OF THE STATE OF MONTABA:

Section 1. Assessment of swine. (1) Bach swine producer shall submit a statement in the manner prescribed by the department of revenue showing the number of pigs owned in each of the following classes as of January 1:

- (a) market hogs, which are hogs between 3 months and 6 months of age, and which have a conclusively presumed weight factor of 150 pounds:
- (b) breeding sous, which have a conclusively presumed weight factor of 300 pounds:
- (c) breeding boars, which have a conclusively presumed weight factor of 300 pounds.
- (2) The department shall determine market value of swine by multiplying the following average USDA Omaha quotation price over the preceding 5 years, less \$2 per hundred in the case of market hogs and breeding sows, times the conclusively presumed weight of each pig in the class:
 - (a) market hogs--USDA Omaha quotation for grades 1 to

3 at 200 to 240 pounds:

- (b) breeding sows--USDA Omaha guctation for sows at 270 to 330 pounds:
- (c) breeding boars-valued the same as market hogs.
- 5 (3) The department shall apply the same equalization factor to swine as to other classes of livestock.
- 7 (4) The department shall publish the most recent 5-year average USDA Omaha quotation price for each class in the Bontana Administrative Code.
- 10 Section 2. Section 84-202, R.C.M. 1947, is amended to 11 read as follows:
- 12 #84-202. Exemptions from taxation. (1) (a) The 13 property of the United States, the state, counties, cities. towns, school districts, sunicipal corporations, public 14 15 libraries, buildings with land they occupy and furnishings therein owned by a church and used for actual religious 16 worship and for residences of the clergy, together with 17 18 adjacent land reasonably necessary for convenient use of 19 such buildings owned by a church, such other property as is 20 used exclusively for agricultural and horticultural 21 societies, for educational purposes, hospitals and places of 22 burial not used or held for private or corporate profit, and 23 institutions of purely public charity, evidence of debt secured by sortgages of record upon real or personal 24 property in the state of Montana, and public art galleries

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and public observatories not used or held for private or corporate profit, are exempt from taxation, but no more land than is necessary for such purpose is exempt.

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- (b) As used in this subsection, the term *institutions of purely public charity* shall include organizations owning and operating facilities for the care of the retired or aged or chronically ill which are not operated for gain or profit; and the terms "public art galleries and public observatories" shall mean only such art galleries and observatories whether of public or private ownership, as are open to the public, without charge or fee at all reasonable hours, and are used for the purpose of education only.
- (2) When a clebhouse or building erected by or belonging to any society or organization of homorably discharged United States soldiers, sailors or marines who served in army or navy of United States, is used exclusively for educational, fraternal, benevolent or purely public charitable purposes, rather than for gain or profit, together with the library and furniture necessarily used in any such building, such property is exempt from taxation, and all property, real or personal, in the possession of legal guardians of incompetent veterans of the World War or minor dependents of such veterans, where such property is funds or derived from funds received from the United States as pension, compensation, insurance, adjusted compensation,

- or gratuity, shall be exempt from all taxation as property
- 2 of the United States while held by the guardian, but not
- 3 after title passes to the veteran or minor in his or her own
- 4 right on account of removal of legal disability.
- 5 (3) All household goods and furniture, including
- clocks, musical instruments, sewing machines, wearing
- 7 apparel of members of the family actually used by the cuner
- 8 for personal and domestic purposes, or for furnishing or
- 9 equipping the family residence are exempt from taxation.
- 10 (4) Freeport merchandise shall be exempt from
- 11 taxation. Freeport merchandise means those stocks of
- 12 merchandise manufactured or produced outside this state
- 13 which are in transit through this state and consigned to a
- 14 warehouse or other storage facility, public or private,
- 15 within this state, for storage in transit prior to shipsent
- 16 to a final destination outside the state, and which have
- 17 acquired a taxable situs within the state.

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- 18 Stocks of merchandise do not lose their status as
- 19 freeport merchandise because while in the storage facility
 - they are assembled, bound, joined, processed, disassembled,
- 21 divided, cut, broken in bulk, relabeled or repackaged.
- 22 Any person, corporation, firm, partnership,
- 23 association, or other group seeking to qualify its property
- 24 for inclusion in this class shall make application to the
- 25 state department of revenue in such manner or form as may be

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- 1 required by the department.
- 2 (5) [The following agricultural products are exempt
- 3 from taxation:]
- 4 (a) All unprocessed, perishable fruits and vegetables
- 5 in farm storage and cumed by the producer are exempt from
- 6 taxation.
- 7 (b) All nonperishable unprocessed agricultural
- 8 products except livestock, held in possession of the
- 9 original producer for less than seven (7) souths following
- 10 harvest.
- 11 (c) Livestock, defined as cattle, sheep, horses, or
- 12 nules, which have not attained the age of mine-(9) nonths as
- 13 of the last day of any month and swine which have not
- 14 attained the age of 3 months as of January 1.
- 15 (6) Moneys and credits are exempt from taxation.
- 16 (7) A capital investment in a recognized monfossil
- 17 form of energy generation is exempt to the extent provided
- 18 under section 84-7403."

-End-

45th Legislature

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SB 0102/02

SB 0102/02

1	SENATE BILL NO. 102
2	INTRODUCED BY JERGESON, E. SMITH
3	
4	A BILL FOR AN ACT ENTITLED: "AN ACT ESTABLISHING THE METHOD
5	OF ASSESSING SWINE AFTER 1976; ENACTING A NEW R.C.M.
6	SECTION AND AMENDING SECTION 84-202, R.C.M. 1947.
7	
8	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
9	Section 1. Assessment of swine. (1) Each swine
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u	by the department of revenue showing the number of pigs
12	owned in each of the following classes as of January 1:
L3	(a) market hogs, which are hogs between 3 months and 6
14	months of age, and which have a conclusively presumed weight
15	factor of 150 pounds;
16	(b) breeding sows, which have a conclusively presumed
17	weight factor of 300 pounds;
18	(c) breeding boars, which have a conclusively presumed
19	weight factor of 300 pounds.

(2) The department shall determine market value of

(a) market hogs--USDA Omaha quotation for grades 1 to

swine by multiplying the following average USDA Omaha

quotation price over the preceding 5 years, less \$2 per

hundred in the case of market hogs and breeding sows, times

the conclusively presumed weight of each pig in the class:

2	(b) breeding sowsUSDA Omaha quotation for sows at
3	270 to 330 pounds;
4	(c) breeding boarsvalued the same as market hogs.
5	(3) The department shall apply the same equalization
6	factor to swime as to other classes of livestock.
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8	5-year average USDA Omaha quotation price for each class in
9	the Montana Administrative Code.
10	Section 2. Section 84-202, R.C.M. 1947, is amended to
11	read as follows:
12	#84-202. Exemptions from taxation. (1) (a) The
13	property of the United States, the state, counties, cities,
14	towns, school districts, municipal corporations, public
15	libraries, buildings with land they occupy and furnishings
16	therein owned by a church and used for actual religious
17	worship and for residences of the clergy, together with
18	adjacent land reasonably necessary for convenient use of
19	such buildings owned by a church, such other property as is

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used exclusively for agricultural and horticultural

societies, for educational purposes, hospitals and places of

burial not used or held for private or corporate profit, and

institutions of purely public charity, evidence of debt

secured by mortgages of record upon real or personal

property in the state of Montana, and public art galleries

and public observatories not used or held for vivate or corporate profit, are exempt from taxation, but no more land than is necessary for such purpose is exempt.

- (b) As used in this subsection, the term "institutions of purely public charity" shall include organizations owning and operating facilities for the care of the retired or aged or chronically ill which are not operated for gain or profit; and the terms "public art galleries and public observatories" shall mean only such art galleries and observatories whether of public or private ownership, as are open to the public, without charge or fee at all reasonable hours, and are used for the purpose of education only.
- (2) When a clubhouse or building erected by or belonging to any society or organization of honorably discharged United States soldiers, sailors or marines who served in army or navy of United States, is used exclusively for educational, fraternal, benevolent or purely public charitable purposes, rather than for gain or profit, together with the library and furniture necessarily used in any such building, such property is exempt from taxation, and all property, real or personal, in the possession of legal guardians of incompetent veterans of the World War or minor dependents of such veterans, where such property is funds or derived from funds received from the United States as pension, compensation, insurance, adjusted compensation.

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or gratuity, shall be exempt from all taxation as property

of the United States while held by the guardian, but not

after title passes to the veteran or minor in his or her own

right on account of removal of legal disability.

- (3) All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family actually used by the owner for personal and domestic purposes, or for furnishing or equipping the family residence are exempt from taxation.
- (4) Freeport merchandise shall be exempt from taxation. Freeport merchandise means those stocks of merchandise manufactured or produced outside this state which are in transit through this state and consigned to a warehouse or other storage facility, public or private, within this state, for storage in transit prior to shipment to a final destination outside the state, and which have acquired a taxable situs within the state.

Stocks of merchandise do not lose their status as freeport merchandise because while in the storage facility they are assembled, bound, joined, processed, disassembled, divided, cut, broken in bulk, relabeled or repackaged.

Any person, corporation, firm, partnership, association, or other group seeking to qualify its property for inclusion in this class shall make application to the state department of revenue in such manner or form as may be

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SB 0102/02

1 required by the department.

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- 2 (5) [The following agricultural products are exempt
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 5 in farm storage and owned by the producer are exempt from
 6 taxation.
 - (b) All nonperishable unprocessed agricultural products except livestock, held in possession of the original producer for less than seven {7} sonths following harvest.
- 11 (c) Livestock, defined as cattle, sheep, horses, or
 12 mules, which have not attained the age of nine (9) months as
 13 of the last day of any month and swine which have not
 14 attained the age of 3 months as of January 1.
- 15 (6) Moneys and credits are exempt from taxation.
- 16 (7) A capital investment in a recognized nonfossil

 17 form of energy generation is exempt to the extent provided

 18 under section 84-7403.**

-End-