

HOUSE BILL 372

IN THE HOUSE

January 24, 1979	Introduced and referred to Committee on Natural Resources.
January 29, 1979	Rereferred to Committee on Taxation.
March 19, 1979	Committee recommend bill, as amended, do not pass.
March 21, 1979	Report adopted.

House Bill No. 372
George Parker O'Conor Single

4 A BILL FOR AN ACT ENTITLED: "AN ACT REPEALING THE ROLLBACK
5 TAX ON AGRICULTURAL LAND; AMENDING SECTION 15-7-209, MCA;
6 REPEALING SECTIONS 15-7-204, 15-7-205, 15-7-207, 15-7-208,
7 15-7-210, 15-7-211, 15-7-214, AND 15-7-215, MCA; AND
8 PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

11 Section 1. Section 15-7-209, MCA, is amended to read:
12 "15-7-209. Reclassification by owner. Whenever land
13 which is or has been in agricultural use and is or has been
14 valued, assessed, and taxed for agricultural use is applied
15 to a use other than agricultural, the owner shall notify the
16 county assessor, and the county assessor shall cause the
17 following statement to be recorded by the county clerk and
18 recorder: "On the _____ day of _____ 19____, this land became
19 subject to the rollback tax imposed by 15-7-204, " "

20 Section 2. Repealer. Sections 15-7-204, 15-7-205,
21 15-7-207, 15-7-208, 15-7-210, 15-7-211, 15-7-214 and
22 15-7-215. MCA, are repealed.

23 Section 3. Effective date. This act is effective on
24 passage and approval.

-End-

HB 392
INTRODUCED BILL

STATE OF MONTANA

REQUEST NO. 179-79

FISCAL NOTE

Form BD-15

In compliance with a written request received January 29, 1979, there is hereby submitted a Fiscal Note for House Bill 372 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 proposed bill repeals the rollback tax on agricultural land and provides an immediate effective date.

FISCAL IMPACT

No impact.

EFFECT ON LOCAL GOVERNMENTS

There would be a slight decrease in local government revenues. These revenues are more or less windfall gains to local governments, so the loss would not be one that is too significant.

TECHNICAL NOTE

The rollback tax on agricultural land is currently being litigated.

PREPARED BY DEPARTMENT OF REVENUE

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BUDGET DIRECTOR

Office of Budget and Program Planning
Date: 2/1/79