

HOUSE BILL 496

IN THE HOUSE

January 31, 1979	Introduced and referred to Committee on Taxation.
March 23, 1979	Committee recomend bill, do pass.
March 24, 1979	Printed and placed on members' desks.
March 26, 1979	Second reading, do pass.
March 27, 1979	Considered correctly engrossed. Third reading, passed.

IN THE SENATE

March 27, 1979	Referred to Committee on Taxation.
April 20, 1979	Died in Committee.

1 *HOUSE* BILL NO. *496*
 2 INTRODUCED BY *Thomas Sully Underdahl O'Hara*

3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT CREATING A 20% SURTAX
 5 ON ALL PROPERTY INCLUDED IN SECTIONS 15-6-107, 15-6-112, AND
 6 15-6-114, MCA, OWNED BY A FOREIGN PERSON; AND PROVIDING AN
 7 EFFECTIVE DATE."

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

10 Section 1. Definitions. As used in [this act] the
 11 following definitions apply:

- 12 (1) "Foreign person" means:
- 13 (a) an individual who:
- 14 (i) is not a citizen or national of the United States;
- 15 (ii) is not a citizen of the Northern Mariana Islands
- 16 or the Trust Territory of the Pacific Islands; or
- 17 (iii) is not lawfully admitted to the United States for
- 18 permanent residence, or paroled into the United States,
- 19 under the Immigration and Nationality Act;
- 20 (b) a person, other than an individual or a
- 21 government, which is created or organized under the laws of
- 22 a foreign government or which has its principal place of
- 23 business located outside of all the states;
- 24 (c) a foreign government.
- 25 (2) "Taxing units" is defined in 15-1-101(2).

1 Section 2. Tax on property owned by foreign persons.
 2 Property included in 15-6-107, 15-6-112, and 15-6-114 in
 3 which a foreign person holds an interest, other than a
 4 security interest, is subject to a tax equal to 20% of the
 5 dollar amount of the total mill levy on the property.

6 Section 3. Apportionment of tax. Revenue collected
 7 pursuant to the tax imposed by [section 2] shall be
 8 apportioned to the taxing units in the same ratio the
 9 individual taxing unit's levy bears to the total mill levy
 10 against the property.

11 Section 4. Effective date. This act is effective on
 12 passage and approval and is applicable to tax years
 13 beginning after December 31, 1978.

-End-

STATE OF MONTANA

REQUEST NO. 456-79

FISCAL NOTE

Form BD-15

In compliance with a written request received March 9, 19 79, there is hereby submitted a Fiscal Note for House Bill 496 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.

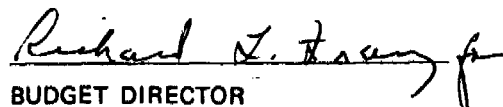
DESCRIPTION

This proposed bill creates a 20% surtax on all property included in sections 15-6-107, 15-6-112, and 15-7-114, MCA, owned by a foreign person; and providing an effective date.

ASSUMPTIONS

There are no data available to estimate the fiscal impact of this legislation.

(Prepared by the Department of Revenue)



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 3/12/79

Approved by Committee
on Taxation

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-2- HB 496
SECOND READING

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HB 496
 THIRD READING