

CHAPTER NO. 616,

SENATE BILL NO. 303

INTRODUCED BY NORMAN, FABREGA

IN THE SENATE

January 31, 1979	Introduced and referred to Committee on Taxation.
February 22, 1979	Committee recommend bill do pass as amended. Report adopted.
February 23, 1979	Printed and placed on members' desks.
February 27, 1979	Second reading, do pass.
February 28, 1979	Considered correctly engrossed.
March 1, 1979	Third reading, passed. Transmitted to second house.

IN THE HOUSE

March 2, 1979	Introduced and referred to Committee on Taxation.
April 13, 1979	Committee recommend bill be concurred in as amended. Report adopted.
April 16, 1979	Second reading, concurred in. Third reading, concurred in as amended.

IN THE SENATE

April 17, 1979	Returned from second house. Concurred in as amended.
April 18, 1979	Second reading, amendments adopted.

April 18, 1979

On motion rules suspended.
Bill placed on Calendar for
third reading this day.

Third reading, amendments adopted.
Sent to enrolling.

Reported correctly enrolled.

1 *Sen* BILL NO. *303*
 2 INTRODUCED BY *Norman Falgout*
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
 5 15-6-201, MCA, GOVERNING CATEGORIES OF TAX-EXEMPT PROPERTY
 6 TO CLARIFY ITS APPLICATION TO REAL PROPERTY OWNED BY CERTAIN
 7 NONPROFIT AND RELIGIOUS ORGANIZATIONS WHICH OPERATE A
 8 CEMETERY OR CEMETERIES."
 9

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

11 Section 1. Section 15-6-201, MCA, is amended to read:

12 "15-6-201. Exempt categories. (1) (a) The property of
 13 the United States, the state, counties, cities, towns,
 14 school districts, irrigation districts organized under the
 15 laws of Montana and not operating for profit, municipal
 16 corporations, public libraries; buildings, with land they
 17 occupy and furnishings therein, owned by a church and used
 18 for actual religious worship and for residences of the
 19 clergy, together with adjacent land reasonably necessary for
 20 convenient use of such buildings owned by a church; such
 21 other property as is used exclusively for agricultural and
 22 horticultural societies, for educational purposes,
 23 hospitals, and all property, both real and personal, without
 24 limitation as to amount except that real property owned
 25 shall not exceed 640 acres, owned and held by any

1 association or corporation organized under Title 35, chapter
 2 ~~2, 3, 20, or 21, Cemeteries which operates a cemetery or~~
 3 ~~cemeteries,~~ provided such cemeteries and any land claimed to
 4 be exempt are not maintained and operated for private or
 5 corporate profit; institutions of purely public charity;
 6 evidence of debt secured by mortgages of record upon real or
 7 personal property in the state of Montana; and public art
 8 galleries and public observatories not used or held for
 9 private or corporate profit are exempt from taxation, but no
 10 more land than is necessary for such purpose is exempt.

11 (b) As used in this subsection, the term "institutions
 12 of purely public charity" includes organizations owning and
 13 operating facilities for the care of the retired or aged or
 14 chronically ill, which are not operated for gain or profit,
 15 and the terms "public art galleries" and "public
 16 observatories" mean only such art galleries and
 17 observatories, whether of public or private ownership, as
 18 are open to the public without charge or fee at all
 19 reasonable hours and are used for the purpose of education
 20 only.

21 (2) All household goods and furniture, including
 22 clocks, musical instruments, sewing machines, and wearing
 23 apparel of members of the family, used by the owner for
 24 personal and domestic purposes or for furnishing or
 25 equipping the family residence are exempt from taxation.

-2- SB 303
 INTRODUCED BILL

LC 1860/01

1 (3) A truck canopy cover or topper weighing less than
2 300 pounds and having no accommodations attached is exempt
3 from taxation.*

-End-

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2 INTRODUCED BY NORMAN, FABREGA

3
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7 NONPROFIT AND RELIGIOUS ORGANIZATIONS WHICH OPERATE A
8 CEMETERY OR CEMETERIES."

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

11 Section 1. Section 15-6-201, MCA, is amended to read:

12 "15-6-201. Exempt categories. (1) THE FOLLOWING
13 CATEGORIES OF PROPERTY ARE EXEMPT FROM TAXATION:

14 (a) The THE property of:

15 (i) the United States, the state, counties, cities,
16 towns, school districts;

17 (ii) irrigation districts organized under the laws of
18 Montana and not operating for profit;

19 (iii) municipal corporations; AND20 (iv) public libraries;

21 (B) buildings, ~~with land they occupy~~ and furnishings
22 therein owned by a church and used for actual religious
23 worship and OR for residences of the clergy, together with
24 adjacent land reasonably necessary for convenient use of
25 such buildings ~~owned by a church such~~;

1 (C) other property ~~as is~~ used exclusively for
2 agricultural and horticultural societies, for educational
3 purposes, AND FOR hospitals; ~~and etc~~;

4 (D) property, ~~both real and personal, without~~
5 ~~limitation as to amount except that real property owned~~
6 ~~shall not exceed 640 acres, THAT MEETS THE FOLLOWING~~
7 CONDITIONS:

8 (i) IS owned and held by any association or
9 corporation organized under Title 35, chapter 2, 3, 20, or
10 21;

11 (ii) ~~Cemeteries which operate~~ IS HELD EXCLUSIVELY FOR
12 USE IN CONNECTION WITH a cemetery or cemeteries, ~~provided~~
13 ~~such cemeteries and any land claimed to be exempt are; AND~~

14 (iii) IS not maintained and operated for private or
15 corporate profit;

16 (E) institutions of purely public charity;

17 (F) evidence of debt secured by mortgages of record
18 upon real or personal property in the state of Montana; and

19 (G) public art galleries and public observatories not
20 used or held for private or corporate profit ~~are exempt from~~
21 ~~taxation, but no more land than is necessary for such~~
22 ~~purpose is exempt;~~

23 (H) ALL HOUSEHOLD GOODS AND FURNITURE, INCLUDING BUT
24 NOT LIMITED TO CLOCKS, MUSICAL INSTRUMENTS, SEWING MACHINES,
25 AND WEARING APPAREL OF MEMBERS OF THE FAMILY, USED BY THE

1 OWNER FOR PERSONAL AND DOMESTIC PURPOSES OR FOR FURNISHING
2 OR EQUIPPING THE FAMILY RESIDENCE; AND

3 (1) A TRUCK CANOPY COVER OR TOPPER WEIGHING LESS THAN
4 THAN 300 POUNDS AND HAVING NO ACCOMMODATIONS ATTACHED.

5 ~~(b) As used in this subsection, the~~

6 (2) (A) THE term "institutions of purely public
7 charity" includes organizations owning and operating
8 facilities for the care of the retired or aged or
9 chronically ill, which are not operated for gain or profit,
10 and the

11 (B) THE terms "public art galleries" and "public
12 observatories" mean INCLUDES only such THOSE art galleries
13 and observatories, whether of public or private ownership,
14 as HAI are open to the public without charge or fee at all
15 reasonable hours and are used for the purpose of education
16 only.

17 ~~(2) All household goods and furniture, including~~
18 ~~clocks, musical instruments, sewing machines, and wearing~~
19 ~~apparel of members of the family, used by the owner for~~
20 ~~personal and domestic purposes or for furnishing or~~
21 ~~equipping the family residence are exempt from taxation.~~

22 ~~(3) A truck canopy cover or topper weighing less than~~
23 ~~300 pounds and having no accommodations attached is exempt~~
24 ~~from taxation."~~

-End-

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INTRODUCED BY NORMAN, FABREGA

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION 15-6-201, MCA, GOVERNING CATEGORIES OF TAX-EXEMPT PROPERTY TO CLARIFY ITS APPLICATION TO REAL PROPERTY OWNED BY CERTAIN NONPROFIT AND RELIGIOUS ORGANIZATIONS WHICH OPERATE A CEMETERY OR CEMETERIES."

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

Section 1. Section 15-6-201, MCA, is amended to read:

"15-6-201. Exempt categories. (1) THE FOLLOWING CATEGORIES OF PROPERTY ARE EXEMPT FROM TAXATION:

(a) ~~The~~ THE property of:

(I) the United States, the state, counties, cities, towns, school districts;

(II) irrigation districts organized under the laws of Montana and not operating for profit;

(III) municipal corporations; AND

(IV) public libraries;

(B) buildings ~~with land they occupy~~ WITH LAND THEY OCCUPY and furnishings therein, owned by a church and used for actual religious worship ~~and~~ OR for residences of the clergy, together with adjacent land reasonably necessary for convenient use of such buildings ~~owned by a church~~ such;

~~(C)~~ other property ~~as to~~ used exclusively for agricultural and horticultural societies, for educational purposes, ~~AND FOR~~ hospitals ~~and other~~;

~~(D)~~ property ~~both real and personal~~ without limitation as to amount except that real property owned shall not exceed 640 acres, THAT MEETS THE FOLLOWING CONDITIONS:

(I) IS owned and held by any association or corporation organized under Title 35, chapter ~~2, 3, 20, or 21~~;

(II) ~~Cemeteries which operate~~ IS HELD DEVOTED EXCLUSIVELY FOR USE IN CONNECTION WITH a cemetery or cemeteries FOR WHICH A PERMANENT CARE AND IMPROVEMENT FUND HAS BEEN ESTABLISHED AS PROVIDED FOR IN TITLE 35, CHAPTER 20, PART 3, provided such cemeteries and any land claimed to be exempt are AND

(III) IS not maintained and operated for private or corporate profit;

(E) institutions of purely public charity;

(F) evidence of debt secured by mortgages of record upon real or personal property in the state of Montana; and

(G) public art galleries 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~~;

1 ~~(H) ALL HOUSEHOLD GOODS AND FURNITURE, INCLUDING BUT~~
 2 ~~NOT LIMITED TO CLOCKS, MUSICAL INSTRUMENTS, SEWING MACHINES,~~
 3 ~~AND WEARING APPAREL OF MEMBERS OF THE FAMILY, USED BY THE~~
 4 ~~OWNER FOR PERSONAL AND DOMESTIC PURPOSES OR FOR FURNISHING~~
 5 ~~OR EQUIPPING THE FAMILY RESIDENCE; AND~~

6 ~~(I) A TRUCK CANOPY COVER OR TOPPER WEIGHING LESS THAN~~
 7 ~~THAN 300 POUNDS AND HAVING NO ACCOMMODATIONS ATTACHED.~~

8 ~~(b) As used in this subsection, the~~

9 ~~(2) (A) THE~~ term "institutions of purely public
 10 charity" includes organizations owning and operating
 11 facilities for the care of the retired or aged or
 12 chronically ill, which are not operated for gain or profit,
 13 ~~and the~~

14 ~~(B) THE~~ terms "public art galleries" and "public
 15 observatories" mean INCLUDES only such THOSE art galleries
 16 and observatories, whether of public or private ownership,
 17 as THAT are open to the public without charge or fee at all
 18 reasonable hours and are used for the purpose of education
 19 only.

20 ~~(2) All household goods and furniture, including~~
 21 ~~clocks, musical instruments, sewing machines, and wearing~~
 22 ~~apparel of members of the family, used by the owner for~~
 23 ~~personal and domestic purposes or for furnishing or~~
 24 ~~equipping the family residence are exempt from taxation.~~

25 ~~(3) A truck canopy cover or topper weighing less than~~

1 ~~300 pounds and having no accommodations attached is exempt~~
 2 ~~from taxation.~~

-End-

HOUSE OF REPRESENTATIVES
APRIL 13, 1979

Committee on Taxation Amendments to Senate Bill No. 303, third reading copy, as follows:

1. Page 1, line 21.

Following: "~~occupy~~"

Insert: ", with land they occupy"

2. Page 1, line 22.

Following: "therein"

Insert: " / "

2A Page 2, line 11.

Following: "IS"

Strike: "HELD"

Insert: "devoted"

Following: "EXCLUSIVELY"

Strike: "FOR"

Insert: "to"

3. Page 2, line 12.

Following: "cemeteries"

Insert: "for which a permanent care and improvement fund has been established as provided for in Title 35, chapter 20, part 3"

4. Page 2, line 25.

Following: "MEMBERS OF"

Strike: "TE"

Insert: "the"

AND AS AMENDED, BE CONCURRED IN