

House Bill 191

In The House

January 13, 1981	Introduced and referred to Committee on Local Government.
February 9, 1981	Committee recommend bill do pass as amended.
February 10, 1981	Bill printed and placed on members' desks.
February 11, 1981	Second reading do pass.
February 12, 1981	Correctly engrossed.
February 13, 1981	Third reading passed.

In The Senate

February 14, 1981	Introduced and referred to Committee on Taxation.
April 23, 1981	Died in Committee.

HOUSE BILL NO. 191

INTRODUCED BY

Waldron, Bertelsen, Bennett
by ASACA

A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW COUNTIES OF THE FIRST AND SECOND CLASS THE OPTION OF USING A 55-MILL ALL-PURPOSE LEVY AND ESTABLISHING CERTAIN TAXES AND PURPOSES TO BE FUNDED OUTSIDE THE ALL-PURPOSE LEVY."

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

Section 1. All-purpose mill levy authorized. A county of the first or second class may, at its option, make an all-purpose annual mill levy in lieu of most of the multiple mill levies.

Section 2. All-purpose mill levy -- definition -- maximum. (1) The all-purpose mill levy is an annual levy upon the taxable value of all property in the county subject to taxation for county purposes in lieu of all multiple levies, except those provided for in [sections 3 and 4].

(2) The all-purpose mill levy may not exceed 55 mills on the dollar.

Section 3. Additional levies exceeding all-purpose mill levy. A county using the all-purpose levy method may impose a property tax in addition to the all-purpose mill levy for the following funds or purposes:

(1) for the general road tax as provided in 7-14-2501;

(2) for paying interest and principal on general obligation bonds during the fiscal year and for funding reserves as necessary on each series or issue of general obligation bonds;

(3) for payment of any judgment against the county as provided in 2-9-316;

(4) to maintain an improvement district revolving fund at an amount not to exceed the maximum amount of principal and interest on outstanding improvement bonds in any fiscal year;

(5) to fund a self-insurance fund, a deductible reserve fund, and to pay insurance premiums as provided in 2-9-212;

(6) for the emergency purposes described in 7-6-2341 and 7-6-2342, by a levy not to exceed 2 mills; and

(7) for paying required contributions to the public employees' retirement system as provided in 19-3-204.

Section 4. Vote to exceed all-purpose mill levy. (1) A county may impose a property tax mill levy that exceeds the all-purpose mill levy if the additional tax is approved by a majority of the electors voting on the question. The ballot question on the additional tax must specify the amount of money to be raised or the additional mill levy requested together with the proposed duration of the additional tax.

(2) The voter approved tax is in addition to the all-purpose mill levy. The additional tax may not exceed

1 the amount or mill levy limit established in the tax
2 authorization approved by the electorate, and it may not
3 remain in effect longer than duration limit specified in the
4 tax authorization approved by the electorate.

5 Section 5. Changes from all-purpose mill levy. Any
6 county of the first or second class electing to follow the
7 all-purpose levy method provided for in [this act] shall be
8 bound by that election during the ensuing fiscal year but
9 may abandon the method in succeeding fiscal years.

-End-

Approved by Comm.
on Local Government

HOUSE BILL NO. 191

INTRODUCED BY WALDRON, BERTELSEN, BENNETT, LORY, AZZARA

A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW COUNTIES OF THE FIRST AND SECOND CLASS THE OPTION OF USING A 55-MILL ALL-PURPOSE LEVY AND ESTABLISHING CERTAIN TAXES AND PURPOSES TO BE FUNDED OUTSIDE THE ALL-PURPOSE LEVY; AND AMENDING SECTION 7-6-2220, MCA."

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

NEW SECTION. Section 1. All-purpose mill levy authorized. A county of the first or second class may, at its option, make an all-purpose annual mill levy in lieu of ~~most-of~~ the multiple mill levies AUTHORIZED BY LAW.

NEW SECTION. Section 2. All-purpose mill levy -- definition -- maximum. (1) The all-purpose mill levy is an annual levy upon the taxable value of all property in the county subject to taxation for county purposes in lieu of all multiple levies AUTHORIZED BY LAW, except those provided for in [sections 3 and 4].

(2) The all-purpose mill levy may not exceed 55 mills on the dollar.

{3} IF THE COUNTY GOVERNING BODY OF A FIRST OR SECOND CLASS COUNTY DETERMINES THAT THE INTERESTS OF THE COUNTY WOULD BE BEST SERVED BY AN ALL-PURPOSE MILL LEVY, IT SHALL

SPECIFY ITS INTENT TO IMPOSE AN ALL-PURPOSE LEVY IN THE RESOLUTION APPROVING AND ADOPTING THE ANNUAL BUDGET.

NEW SECTION. Section 3. Additional levies exceeding all-purpose mill levy. A county using the all-purpose levy method may impose a property tax in addition to the all-purpose mill levy for the following funds or purposes:

(1) for the general road tax as provided in 7-14-2501;

~~{2}~~ (2) FOR THE POOR FUND AS PROVIDED IN 53-2-321;

~~{3}~~ (3) FOR THE DISTRICT COURT FUND PROVIDED IN 7-6-2511;

~~{2}~~ (4) for paying interest and principal on general obligation bonds during the fiscal year and for funding reserves as necessary on each series or issue of general obligation bonds;

~~{3}~~ (5) for payment of any judgment against the county as provided in 2-9-316;

~~{4}~~ (6) to maintain an improvement district revolving fund at an amount not to exceed the maximum amount of principal and interest on outstanding improvement bonds in any fiscal year;

~~{5}~~ (7) to fund a self-insurance fund, a deductible reserve fund, and to pay insurance premiums as provided in 2-9-212;

~~{6}~~ (8) for the emergency purposes described in ~~7-6-2341-and-7-6-2342~~ 10-3-405, by a levy not to exceed 2 mills; and

1 ~~for~~(9) for paying required contributions to the public
 2 employees' retirement system as provided in 19-3-204;

3 (10) TO FUND ANY LEVY REQUIRING AND RECEIVING APPROVAL
 4 OF THE VOTERS; AND

5 (11) TO FUND THE MAINTENANCE AND OPERATION OF DISTRICTS
 6 CREATED TO PROVIDE A SERVICE NOT AVAILABLE COUNTYWIDE OR TO
 7 PROVIDE A HIGHER LEVEL OF SERVICE THAN THAT AVAILABLE
 8 COUNTYWIDE.

9 NEW SECTION. Section 4. Vote to exceed all-purpose
 10 mill levy. (1) A county may impose a property tax mill levy
 11 that exceeds the all-purpose mill levy if the additional tax
 12 is approved by a majority of the electors voting on the
 13 question. The ballot question on the additional tax must
 14 specify the amount of money to be raised or the additional
 15 mill levy requested together with the proposed duration of
 16 the additional tax.

17 (2) The voter approved tax is in addition to the
 18 all-purpose mill levy. The additional tax may not exceed
 19 the amount or mill levy limit established in the tax
 20 authorization approved by the electorate, and it may not
 21 remain in effect longer than duration limit specified in the
 22 tax authorization approved by the electorate.

23 NEW SECTION. Section 5. Changes from all-purpose mill
 24 levy. Any county of the first or second class electing to
 25 follow the all-purpose levy method provided for in [this

1 act] shall be bound by that election during the ensuing
 2 fiscal year but may abandon the method in succeeding fiscal
 3 years.

4 NEW SECTION. SECTION 6. DISTRIBUTION OF ALL-PURPOSE
 5 LEVY. THE MONEY RECEIVED FROM THE ALL-PURPOSE LEVY SHALL BE
 6 ACCOUNTED FOR IN A COMMON FUND KNOWN AS THE ALL-PURPOSE
 7 GENERAL FUND.

8 NEW SECTION. SECTION 7. EXEMPTIONS OF FUTURE LEVIES.
 9 ANY STATUTORY MILL LEVY AUTHORIZED FOR COUNTY GOVERNMENTS
 10 AFTER [THE EFFECTIVE DATE OF THIS ACT] WHICH DOES NOT
 11 SPECIFICALLY INCLUDE THAT MILL LEVY WITHIN THE 5%
 12 ALL-PURPOSE MILL LEVY SHALL BE CONSIDERED TO BE IN ADDITION
 13 TO THE ALL-PURPOSE LEVY.

14 SECTION 8. SECTION 7-6-2220, MCA, IS AMENDED TO READ:
 15 "7-6-2220. Levy for capital improvement fund. Money
 16 for the capital improvement fund is to be derived from the
 17 multiple levies or the all-purpose mill levy authorized by
 18 statute and appropriated to the capital improvement fund.
 19 However, no more than 10% of the money derived from any one
 20 levy may be appropriated to the capital improvement fund."

21 SECTION 9. SEVERABILITY. IF A PART OF THIS ACT IS
 22 INVALID, ALL VALID PARTS THAT ARE SEVERABLE FROM THE INVALID
 23 PART REMAIN IN EFFECT. IF A PART OF THIS ACT IS INVALID IN
 24 ONE OR MORE OF ITS APPLICATIONS, THE PART REMAINS IN EFFECT
 25 IN ALL VALID APPLICATIONS THAT ARE SEVERABLE FROM THE

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1 INVALID APPLICATIONS.

-End-

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2 INTRODUCED BY WALDRON, BERTELSEN, BENNETT, LORY, AZZARA

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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW COUNTIES OF
5 THE FIRST AND SECOND CLASS THE OPTION OF USING A 55-MILL
6 ALL-PURPOSE LEVY AND ESTABLISHING CERTAIN TAXES AND PURPOSES
7 TO BE FUNDED OUTSIDE THE ALL-PURPOSE LEVY; AND AMENDING
8 SECTION 7-6-2220, MCA."

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14 most-of the multiple mill levies AUTHORIZED BY LAW.

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16 definition -- maximum. (1) The all-purpose mill levy is an
17 annual levy upon the taxable value of all property in the
18 county subject to taxation for county purposes in lieu of
19 all multiple levies AUTHORIZED BY LAW, except those provided
20 for in [sections 3 and 4].

21 (2) The all-purpose mill levy may not exceed 58 mills
22 on the dollar.

23 (3) IF THE COUNTY GOVERNING BODY OF A FIRST OR SECOND
24 CLASS COUNTY DETERMINES THAT THE INTERESTS OF THE COUNTY
25 WOULD BE BEST SERVED BY AN ALL-PURPOSE MILL LEVY, IT SHALL

1 SPECIFY ITS INTENT TO IMPOSE AN ALL-PURPOSE LEVY IN THE
2 RESOLUTION APPROVING AND ADOPTING THE ANNUAL BUDGET.

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10 ~~(4)~~ (4) for paying interest and principal on general
11 obligation bonds during the fiscal year and for funding
12 reserves as necessary on each series or issue of general
13 obligation bonds;

14 ~~(5)~~ (5) for payment of any judgment against the county
15 as provided in 2-9-316;

16 ~~(6)~~ (6) to maintain an improvement district revolving
17 fund at an amount not to exceed the maximum amount of
18 principal and interest on outstanding improvement bonds in
19 any fiscal year;

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21 reserve fund, and to pay insurance premiums as provided in
22 2-9-212;

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24 7-6-2341 and 7-6-2342 10-3-405, by a levy not to exceed 2
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THIRD READING

1 ~~77(9)~~ for paying required contributions to the public
2 employees' retirement system as provided in 19-3-204;

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