

HOUSE BILL NO. 343

INTRODUCED BY HARP, DUSSAULT, VINGER, B. BROWN

IN THE HOUSE

|                  |   |
|------------------|---|
| January 19, 1981 | Introduced and referred to Committee on Taxation. |
| January 21, 1981 | Fiscal note requested.                            |
| January 26, 1981 | Fiscal note returned.                             |
| January 29, 1981 | Committee recommend bill do pass. Report adopted. |
| January 30, 1981 | Bill printed and placed on members' desks.        |
| February 2, 1981 | Second reading, do pass.                          |
| February 3, 1981 | Considered correctly engrossed.                   |
| February 4, 1981 | Third reading, passed.<br>Transmitted to Senate.  |

IN THE SENATE

|                  |   |
|------------------|---|
| February 5, 1981 | Introduced and referred to Committee on Taxation.         |
| March 19, 1981   | Committee recommend bill be concurred in. Report adopted. |
| March 23, 1981   | Second reading, concurred in.                             |
| March 25, 1981   | Third reading, concurred in.<br>Ayes, 48; Noes, 0.        |

IN THE HOUSE

|                |  |
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| March 26, 1981 | Returned from Senate. Concurred in. Sent to enrolling.<br><br>Reported correctly enrolled. |
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1 HOUSE BILL NO. 343  
2 INTRODUCED BY HARP Russell Vinger Bob Brown

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO MAKE HOUSETRAILERS  
5 AND MOBILE HOMES ELIGIBLE FOR PROPERTY TAX RELIEF WHEN  
6 DESTROYED BY NATURAL DISASTER; AMENDING SECTION 15-16-611,  
7 MCA."

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

10 Section 1. Section 15-16-611, MCA, is amended to read:

11 "15-16-611. Reduction of property tax for property  
12 destroyed by natural disaster. (1) The department of revenue  
13 shall, upon showing by a taxpayer that some or all of the  
14 improvements on his real property or a trailer or mobile  
15 home as described in 15-6-134(1)(c) have been destroyed to  
16 such an extent that such improvements have been rendered  
17 unsuitable for their previous use by natural disaster,  
18 adjust the tax due and payable for the current year on the  
19 property under 15-16-102 as provided in subsection (2) of  
20 this section.

21 (2) To determine the amount of tax due for destroyed  
22 property, the county treasurer shall multiply the amount of  
23 tax levied and assessed on the property for the year by the  
24 ratio that the number of days in the year that the property  
25 existed before destruction bears to 365.

1 (3) This section does not apply to delinquent taxes  
2 owed on the destroyed property for a year prior to the year  
3 in which the property was destroyed.

4 (4) For the purposes of this section, "natural  
5 disaster" includes but is not limited to fire, flood,  
6 earthquake, or wind."

-End-

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STATE OF MONTANA

REQUEST NO. 174-81

FISCAL NOTE

Form BD-15

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In compliance with a written request received January 23, 19<sup>81</sup>, there is hereby submitted a Fiscal Note for HOUSE BILL 343 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). 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.

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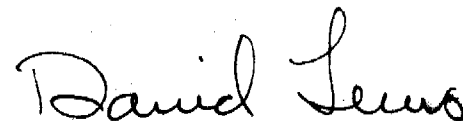
DESCRIPTION

An act to make housetrailer and mobile homes eligible for property tax relief when destroyed by natural disasters.

FISCAL IMPACT

The fiscal impact cannot be estimated, but it should be minimal.

PREPARED BY THE DEPARTMENT OF REVENUE



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-26-81

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Approved by Committee  
on Taxation

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-End-

SECOND READING  
-2-      HB 343

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