

HOUSE BILL NO. 525

INTRODUCED BY ELLERD

BY REQUEST OF THE DEPARTMENT OF COMMUNITY AFFAIRS

IN THE HOUSE

January 28, 1981	Introduced and referred to Committee on Taxation.
January 31, 1981	Fiscal note requested.
February 6, 1981	Fiscal note returned.
February 12, 1981	Committee recommend bill do pass. Report adopted.
February 13, 1981	Bill printed and placed on members' desks.
February 14, 1981	Second reading, do pass.
February 16, 1981	Considered correctly engrossed.
February 17, 1981	Third reading, passed. Ayes, 94; Noes, 5. Transmitted to Senate.

IN THE SENATE

February 18, 1981	Introduced and referred to Committee on Taxation.
March 17, 1981	Committee recommend bill be concurred in. Report adopted.
March 19, 1981	Second reading, concurred in.
March 21, 1981	Third reading, concurred in. Ayes, 47; Noes, 1.

IN THE HOUSE

March 23, 1961

Returned from Senate.
Concurred in. Sent to
enrolling.

Reported correctly enrolled.

1 HOUSE BILL NO. 525
2 INTRODUCED BY Colvin

3 BY REQUEST OF THE DEPARTMENT OF COMMUNITY AFFAIRS

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE THAT 90
6 PERCENT OF THE PROPERTY TAX COLLECTED BY A COUNTY ON AIRLINE
7 FLIGHT PROPERTY BY REASON OF A STATE AIRPORT BEING LOCATED
8 IN THE COUNTY BE PAID TO THE STATE TREASURER TO BE DEPOSITED
9 IN THE EARMARKED REVENUE FUND TO THE CREDIT OF THE
10 DEPARTMENT OF COMMUNITY AFFAIRS FOR AERONAUTICAL PURPOSES;
11 AMENDING SECTION 15-23-106, MCA."

12
13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

14 Section 1. Section 15-23-106, MCA, is amended to read:

15 "15-23-106. Transmission to the counties. (1) On or
16 before July 1, the department shall transmit to its agent in
17 each county a statement listing:

- 18 (a) the assessed value of railroad property, as
- 19 determined under 15-23-202, apportioned to the county,
- 20 including the length or other description of such property;
- 21 (b) the assessed value of utility property, as
- 22 determined under 15-23-302, apportioned to the county,
- 23 including the length or other description of such property;
- 24 (c) the assessed value of property of airline
- 25 companies, as determined under 15-23-402, apportioned to the

1 county; 90% of the value of the property of airline
2 companies apportioned to any county by reason of a state
3 airport being located in the county shall be stated
4 separately from the remaining assessed value of the property
5 of airline companies apportioned to the county;

6 (n) the assessed value of the net proceeds and
7 royalties from mines and oil and gas wells in the county, as
8 determined under 15-23-503, 15-23-505, 15-23-603, and
9 15-23-605; and

10 (e) the assessed value of the gross proceeds from coal
11 mines, as described in 15-23-701.

12 (2) The agent of the department shall enter the
13 assessed values so transmitted in the assessment book in a
14 manner prescribed by the department."

15 NEW SECTION. Section 2. Airline property tax -- state
16 airports. (1) Within 30 days of receipt, the county
17 treasurer shall transmit to the state treasury 90% of the
18 property tax collected on property of airline companies by
19 reason of a state airport being located in the county.

20 (2) The state treasurer shall place the money in the
21 earmarked revenue fund to the credit of the department of
22 community affairs for the purposes provided for in 67-1-301.

23 Section 3. Codification instruction. Section 2 is
24 intended to be codified as an integral part of Title 67,
25 chapter 1, part 3, and the provisions of Title 67, chapter

-2- INTRODUCED BILL
HB 525

LC 0238/01

1 1, part 3, apply to section 2.

-End-

STATE OF MONTANA

REQUEST NO. 262-81

FISCAL NOTE

Form BD-15

In compliance with a written request received February 3, , 19 81 , there is hereby submitted a Fiscal Note for HOUSE BILL 525 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.

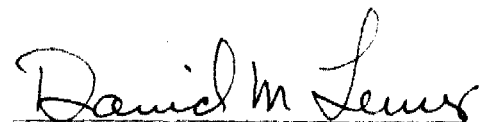
DESCRIPTION

An act to provide that 90 percent of the property tax collected by a county on airline flight property by reason of a state airport being located in the county be paid to the state treasurer to be deposited in the earmarked revenue fund to the credit of the Department of Community Affairs for aeronautical purposes.

FISCAL IMPACT

The proposed legislation should have no significant impact on state revenues. The only state airport is at West Yellowstone, Gallatin County. Property taxes paid by airline operations should amount to approximately \$8,000 per year.

PREPARED BY THE DEPARTMENT OF REVENUE



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-5-81

Approved by Committee
on Taxation

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22 determined under 15-23-302, apportioned to the county,
23 including the length or other description of such property;

24 (c) the assessed value of property of airline
25 companies, as determined under 15-23-403, apportioned to the

1 ~~county; 90% of the value of the property of airline~~
2 ~~companies apportioned to any county by reason of a state~~
3 ~~airport being located in the county shall be stated~~
4 ~~separately from the remaining assessed value of the property~~
5 ~~of airline companies apportioned to the county;~~

6 (d) the assessed value of the net proceeds and
7 royalties from mines and oil and gas wells in the county, as
8 determined under 15-23-503, 15-23-505, 15-23-603, and
9 15-23-605; and

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(c) the assessed value of property of airline companies, as determined under 15-23-403, apportioned to the

county; ~~90% of the value of the property of airline companies apportioned to any county by reason of a state airport being located in the county shall be stated separately from the remaining assessed value of the property of airline companies apportioned to the county;~~

(d) the assessed value of the net proceeds and royalties from mines and oil and gas wells in the county, as determined under 15-23-503, 15-23-505, 15-23-603, and 15-23-605; and

(e) the assessed value of the gross proceeds from coal mines, as described in 15-23-701.

(2) The agent of the department shall enter the assessed values so transmitted in the assessment book in a manner prescribed by the department."

NEW SECTION. Section 2. Airline property tax -- state airports. (1) Within 30 days of receipt, the county treasurer shall transmit to the state treasury 90% of the property tax collected on property of airline companies by reason of a state airport being located in the county.

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