

House Bill 845

In The House

March 17, 1981

Introduced and referred  
to Committee on Appropriations.

April 3, 1981

Committee recommend bill  
do not pass.

HOUSE BILL NO. 845

INTRODUCED BY Senator Felipe Williams  
Swanson

A BILL FOR AN ACT ENTITLED: "AN ACT TO APPROPRIATE \$3,000,000 TO THE DEPARTMENT OF REVENUE FOR THE PURPOSE OF PROVIDING ASSISTANCE TO LOCAL GOVERNMENTS FOR TAX COLLECTION REDUCTIONS RESULTING FROM SETTLEMENTS IN THE SO-CALLED "34% CASES"; PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

Section 1. Appropriation -- purpose. There is appropriated \$3,000,000 to the department of revenue from the accumulated interest of the constitutional coal tax trust fund for the purpose of providing assistance to local governments for tax collection reductions resulting from settlements of certain cases in which taxes were paid under protest due to an alleged discrepancy between the assessed value of residential and commercial property, the so-called "34% cases". This appropriation is available until June 30, 1982.

Section 2. Distribution. (1) The money appropriated under section 1 shall be distributed to the taxing jurisdictions containing property for which settlement is reached in the so-called "34% cases". The amount distributed to each jurisdiction shall be the difference between the tax

1 originally imposed and the tax reached by settlement.

2 (2) The money shall be distributed in order by date of  
3 settlement until exhausted. If there are not sufficient  
4 funds to make payments to the taxing jurisdictions for  
5 settlement on a particular date, the available money shall  
6 be distributed on a pro rata basis relating to the original  
7 tax.

8 Section 3. Effective date. This act is effective on  
9 passage and approval.

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