

SENATE BILL NO. 41

INTRODUCED BY HAFERMAN

IN THE SENATE

January 5, 1981	Introduced and referred to Committee on Taxation.
January 6, 1981	Fiscal note requested.
January 9, 1981	Fiscal note returned.
January 22, 1981	Committee recommend bill do pass as amended. Report adopted.
January 23, 1981	Bill printed and placed on members' desks.
January 26, 1981	Second reading, do pass as amended.
January 27, 1981	Correctly engrossed.
January 28, 1981	Third reading, passed. Transmitted to House.

IN THE HOUSE

January 29, 1981	Introduced and referred to Committee on Taxation.
March 11, 1981	Committee recommend bill be concurred in. Report adopted.
March 12, 1981	Second reading, concurred in.
March 14, 1981	Third reading, concurred in. Ayes, 87; Noes, 4.

IN THE SENATE

March 16, 1981	Returned from House. Concurred in. Sent to enrolling.
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March 17, 1981	Correctly enrolled. Signed by President.
March 18, 1981	Delivered to Governor.
March 24, 1981	Returned from Governor with recommended amendments.
April 1, 1981	On motion, consideration be passed for the day.
April 2, 1981	Second reading, Governor's amendments concurred in.
April 4, 1981	Third reading, Governor's amendments concurred in. Ayes, 47; Noes, 0. Transmitted to House.

IN THE HOUSE

April 9, 1981	Second reading, Governor's amendments concurred in. On motion rules suspended and bill placed on third reading this day. Third reading, Governor's amendments concurred in. Ayes, 93; Noes, 0.
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IN THE SENATE

April 10, 1981	Returned from House. Concurred in. Sent to enrolling. Reported correctly enrolled.
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1 SENATE BILL NO. 41
 2 INTRODUCED BY HAPPERMAN

3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
 5 15-6-209, MCA, TO CLASSIFY AS TAX EXEMPT SENIOR CITIZEN
 6 CENTERS THAT ARE COMMUNITY SERVICE ORGANIZATIONS ESTABLISHED
 7 PRIOR TO JULY 1, 1981."

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

10 Section 1. Section 15-6-209, MCA, is amended to read:

11 "15-6-209. Community services buildings exempt. (1) The
 12 building and appurtenant land, not exceeding 1 acre, owned
 13 by a nonprofit community service organization is exempt from
 14 property taxation, except as provided in subsections (3) and
 15 (4), if such organization:

16 (a) is a lodge of a nationally recognized fraternal
 17 organization and does not sell food or beverages under
 18 license from the state of Montana;

19 (b) furnishes services to senior citizens in the form
 20 of daytime or evening educational or recreational activities
 21 and does not furnish living accommodations to such citizens
 22 or sell food or beverages under license from the state of
 23 Montana; services qualifying under this provision must be
 24 recognized in the state plan on aging adopted by the
 25 department of social and rehabilitation services; or

1 (c) primarily furnishes facilities without charge,
 2 except that a minimal fee may be charged for janitorial
 3 services, for public meetings and entertainments.

4 (2) An applicant for exemption under this section shall
 5 demonstrate that it has been an active community service
 6 organization continuously from ~~January 1, 1976~~ July 1, 1981.

7 (3) A building and lot exempted under this section
 8 shall be appraised, assessed, and subject to levies for any
 9 special improvement district if the special improvement
 10 directly benefits the building or lot.

11 (4) The exemption provided under this section may not
 12 be extended to any property owned by a community service
 13 organization described herein which is leased in whole or in
 14 part to any person for business or profit-making purposes."

-End-

SB. 41

STATE OF MONTANA

REQUEST NO. 13-81

FISCAL NOTE

Form BD-15

In compliance with a written request received January 7, 19 81, there is hereby submitted a Fiscal Note for Senate Bill 41 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

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 classify as tax exempt senior citizens' centers that are community service organizations established prior to July 1, 1981.

Comments

The fiscal impact of the proposed legislation cannot be estimated at this time. To determine the cost would require a detailed search of all 56 counties' tax records in order to discover the number of new community service organizations that meet the requirements of this bill, i.e. those qualified since January 1, 1976.

Fiscal Impact

A minimal state and local tax revenue decrease.

Lyle Manley, for
BUDGET DIRECTOR
Office of Budget and Program Planning
Date: 1/9/81

Approved by Committee
on Taxation

1 SENATE BILL NO. 41
2 INTRODUCED BY HAFFERMAN

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
5 15-6-209, MCA, TO CLASSIFY AS TAX EXEMPT SENIOR CITIZEN
6 CENTERS THAT ARE COMMUNITY SERVICE ORGANIZATIONS ESTABLISHED
7 PRIOR TO JULY 17, 1981."

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

10 Section 1. Section 15-6-209, MCA, is amended to read:

11 "15-6-209. Community services buildings exempt. (1)
12 The building and appurtenant land, not exceeding 1 acre,
13 owned by a nonprofit community service organization is
14 exempt from property taxation, except as provided in
15 subsections (3) and (4), if such organization:

16 (a) is a lodge of a nationally recognized fraternal
17 organization and does not sell food or beverages under
18 license from the state of Montana;

19 (b) furnishes services to senior citizens in the form
20 of daytime or evening educational or recreational activities
21 and does not furnish living accommodations to such citizens
22 or sell food or beverages under license from the state of
23 Montana; services qualifying under this provision must be
24 recognized in the state plan on aging adopted by the
25 department of social and rehabilitation services; or

1 (c) primarily furnishes facilities without charge,
2 except that a minimal fee may be charged for janitorial
3 services, for public meetings and entertainments.

4 (2) An applicant for exemption under this section
5 shall demonstrate that it ~~has been~~ is an active community
6 service organization ~~continuously from January 17, 1976 July~~
7 ~~17, 1981~~ AS OF THE ASSESSMENT DATE.

8 (3) A building and lot exempted under this section
9 shall be appraised, assessed, and subject to levies for any
10 special improvement district if the special improvement
11 directly benefits the building or lot.

12 (4) The exemption provided under this section may not
13 be extended to any property owned by a community service
14 organization described herein which is leased in whole or in
15 part to any person for business or profit-making purposes."

-End-

SENATE BILL NO. 41

INTRODUCED BY HAFFERMAN

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION 15-6-209, MCA, TO CLASSIFY AS TAX EXEMPT SENIOR CITIZEN CENTERS THAT ARE COMMUNITY SERVICE ORGANIZATIONS ESTABLISHED PRIOR TO JULY 1, 1981; ESTABLISHED CONTINUOUSLY SINCE JANUARY 1, 1981."

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

Section 1. Section 15-6-209, MCA, is amended to read:

"15-6-209. Community services buildings exempt. (1)

The building and appurtenant land, not exceeding 1 acre, owned by a nonprofit community service organization is exempt from property taxation, except as provided in subsections (3) and (4), if such organization:

(a) is a lodge of a nationally recognized fraternal organization and does not sell food or beverages under license from the state of Montana;

(b) furnishes services to senior citizens in the form of daytime or evening educational or recreational activities and does not furnish living accommodations to such citizens or sell food or beverages under license from the state of Montana; services qualifying under this provision must be recognized in the state plan on aging adopted by the

department of social and rehabilitation services; or

(c) primarily furnishes facilities without charge, except that a minimal fee may be charged for janitorial services, for public meetings and entertainments.

(2) An applicant for exemption under this section shall demonstrate that it has been ~~is~~ HAS BEEN an active community service organization continuously from January 1, 1976 ~~July 1, 1981~~ AS OF THE ASSESSMENT DATE CONTINUOUSLY FROM JANUARY 1, 1981.

(3) A building and lot exempted under this section shall be appraised, assessed, and subject to levies for any special improvement district if the special improvement directly benefits the building or lot.

(4) The exemption provided under this section may not be extended to any property owned by a community service organization described herein which is leased in whole or in part to any person for business or profit-making purposes."

-End-

THIRD READING

1 SENATE BILL NO. 41

2 INTRODUCED BY HAFFERMAN

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
5 15-6-209, MCA, TO CLASSIFY AS TAX EXEMPT SENIOR CITIZEN
6 CENTERS THAT ARE COMMUNITY SERVICE ORGANIZATIONS ESTABLISHED
7 ~~PRIOR TO JULY 1, 1981~~ ESTABLISHED CONTINUOUSLY SINCE JANUARY
8 1, 1981."

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

11 Section 1. Section 15-6-209, MCA, is amended to read:

12 "15-6-209. Community services buildings exempt. (1)

13 The building and appurtenant land, not exceeding 1 acre,
14 owned by a nonprofit community service organization is
15 exempt from property taxation, except as provided in
16 subsections (3) and (4), if such organization:

17 (a) is a lodge of a nationally recognized fraternal
18 organization and does not sell food or beverages under
19 license from the state of Montana;

20 (b) furnishes services to senior citizens in the form
21 of daytime or evening educational or recreational activities
22 and does not furnish living accommodations to such citizens
23 or sell food or beverages under license from the state of
24 Montana; services qualifying under this provision must be
25 recognized in the state plan on aging adopted by the

1 department of social and rehabilitation services; or

2 (c) primarily furnishes facilities without charge,
3 except that a minimal fee may be charged for janitorial
4 services, for public meetings and entertainments.

5 (2) An applicant for exemption under this section
6 shall demonstrate that it ~~has been~~ HAS BEEN an active
7 community service organization ~~continuously from January 1,~~
8 ~~1976 July 1, 1981~~ AS OF THE ASSESSMENT DATE CONTINUOUSLY
9 FROM JANUARY 1, 1981.

10 (3) A building and lot exempted under this section
11 shall be appraised, assessed, and subject to levies for any
12 special improvement district if the special improvement
13 directly benefits the building or lot.

14 (4) The exemption provided under this section may not
15 be extended to any property owned by a community service
16 organization described herein which is leased in whole or in
17 part to any person for business or profit-making purposes."

-End-

March 23, 1981

PROPOSED GOVERNOR'S AMENDMENTS TO
SB 41; REFERENCE COPY, AS FOLLOWS:

1. Page 1, Line 5
Following: EXEMPT
Delete: SENIOR CITIZEN
2. Page 1, Line 6
Following: CITIZEN
Delete: CENTERS THAT ARE
3. Page 1, Line 6
Following: ARE
Insert: BUILDINGS OF

SENATE BILL NO. 41

INTRODUCED BY HAFFERMAN

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION 15-6-209, MCA, TO CLASSIFY AS TAX EXEMPT SENIOR-CITIZEN CENTERS---THAT---ARE BUILDINGS OF COMMUNITY SERVICE ORGANIZATIONS ESTABLISHED PRIOR TO JULY 1, 1981 ESTABLISHED CONTINUOUSLY SINCE JANUARY 1, 1981."

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

Section 1. Section 15-6-209, MCA, is amended to read:

"15-6-209. Community services buildings exempt. (1) The building and appurtenant land, not exceeding 1 acre, owned by a nonprofit community service organization is exempt from property taxation, except as provided in subsections (3) and (4), if such organization:

(a) is a lodge of a nationally recognized fraternal organization and does not sell food or beverages under license from the state of Montana;

(b) furnishes services to senior citizens in the form of daytime or evening educational or recreational activities and does not furnish living accommodations to such citizens or sell food or beverages under license from the state of Montana; services qualifying under this provision must be recognized in the state plan on aging adopted by the

department of social and rehabilitation services; or

(c) primarily furnishes facilities without charge, except that a minimal fee may be charged for janitorial services, for public meetings and entertainments.

(2) An applicant for exemption under this section shall demonstrate that it has been ~~is~~ HAS BEEN an active community service organization ~~continuously from January 1, 1976 July 1, 1981 AS OF THE ASSESSMENT DATE CONTINUOUSLY FROM JANUARY 1, 1981.~~

(3) A building and lot exempted under this section shall be appraised, assessed, and subject to levies for any special improvement district if the special improvement directly benefits the building or lot.

(4) The exemption provided under this section may not be extended to any property owned by a community service organization described herein which is leased in whole or in part to any person for business or profit-making purposes."

-End-

March 23, 1981

The Honorable Jean A. Turnage
President of the Senate
State Capitol
Helena, Montana 59620

The Honorable Robert L. Marks
Speaker of the House
State Capitol
Helena, Montana 59620

Dear Senator Turnage and Representative Marks:

In accordance with the power vested in me as Governor by the Constitution and the laws of the State of Montana, I hereby return Senate Bill No. 41, "AN ACT AMENDING SECTIONS 15-6-209, MCA, TO CLASSIFY AS TAX EXEMPT SENIOR CITIZEN CENTERS THAT ARE COMMUNITY SERVICE ORGANIZATIONS ESTABLISHED CONTINUOUSLY SINCE JANUARY 1, 1981," without my signature and recommend the attached amendments.

I am proposing an amendment to the title of Senate Bill No. 41, so that the title accurately reflects the changes made in Section 1 (15-6-209(2)), of the bill.

I urge your concurrence in these amendments.

Sincerely,

TED SCHWINDEN
Governor