

Senate Bill 148

In The Senate

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| January 15, 1981 | Introduced and referred to Committee on Taxation. |
| | Fiscal note requested. |
| January 21, 1981 | Fiscal note returned. |
| February 5, 1981 | Committee recommend bill do not pass. |

1 *Senate* BILL NO. *148*
2 INTRODUCED BY *Thibe Anderson Etchart*

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO EXEMPT FROM PROPERTY
5 TAXATION A PRIVATE AIRFIELD THAT IS LICENSED AND IS
6 AVAILABLE FOR USE BY THE PUBLIC AT NO CHARGE."

7
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Private airport available to public --
10 exempt from taxation. (1) A privately owned airport is
11 exempt from property taxation if:

12 (a) the airport is available to the public without
13 charge for landing, taking off, and taxiing of aircraft; and

14 (b) the airport is licensed by the department of
15 community affairs as provided in 67-3-301.

16 (2) The tax exemption provided for in subsection (1)
17 does not include the area and facilities for shelter,
18 service, or repair of aircraft or for servicing or
19 discharging passengers or cargo.

-End-

INTRODUCED BILL

SB 148

STATE OF MONTANA

REQUEST NO. 129 - 81

FISCAL NOTE

Form BD-15

In compliance with a written request received January 19, 19 81, there is hereby submitted a Fiscal Note for SENATE BILL 148 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 exempt from property taxation a private airfield that is licensed and is available for use by the public at no charge.

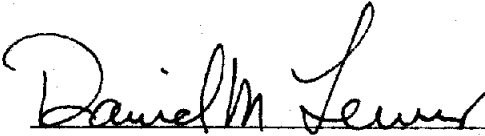
FISCAL IMPACT

This proposal would have no fiscal impact. (See Technical Note) However, there are in the range of 150-200 private non-licensed airfields in the state. Information on the property tax paid for the land that makes up the airport is not known.

TECHNICAL NOTE

The proposal requires the airfields must be licensed to receive the tax exempt status. The Department of Community Affairs has not licensed private airfields and therefore none would receive the tax exempt status.

PREPARED BY THE DEPARTMENT OF REVENUE



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-20-81