

SENATE BILL NO. 255

INTRODUCED BY TURNAGE, HAMMOND, HAZELBAKER, KOLSTAD, SEIPERT, ANDREASON, MOORE, REGAN, BLAYLOCK, CONROY, M. ANDERSON, ZABROCKI, NELSON, C. SMITH, KEATING, NORDTVEDT, HEMSTAD, STIMATZ, BERG, JACOBSON, BOYLAN, HEALY, DONALDSON, NORMAN, CONOVER, HALLIGAN, HAFFEY, HIMSL, BURNETT, FAGG, SPILKER, THOFT, FABREGA, KROPP, O'CONNELL, MANUEL, LUND, KITSELMAN, MUELLER, ERNST, SIVERTSEN, VINCENT, OBERG, BENGTSON, MARKS, HARP, SALES, CURTISS, CONN, BENNETT, R. ANDERSON, ELLIOTT, GOODOVER, S. BROWN, GALT, MAZUREK, VAN VALKENBURG, THOMAS, AKLESTAD, GRAHAM, ETCHART, STEPHENS, MEYER, B. BROWN, TVEIT, McCALLUM, OCHSNER, DOVER, RAGER, MANLEY, WILLIAMS, STOBIE, SCHULTZ, IVERSON, KEYSER, BERGENE, PHILLIPS, EUDAILY, MATSKO, BRIGGS, OLSON, J. O'HARA, CRIPPEN, SEVERSON, TOWE, E. SMITH, HAFFERMAN, STORY, ROBBINS, HART, McCLANE, MENAHAN, HANNAH, WINSLOW, RYAN, LORY, HANSON, SWITZER, DEVLIN, WALLIN, JOHNSON, LEE, D. MANNING

IN THE SENATE

January 23, 1981	Introduced and referred to Committee on Taxation.
	Fiscal note requested.
January 29, 1981	Fiscal note returned.
February 12, 1981	Committee recommend bill do pass as amended. Report adopted.
February 13, 1981	Bill printed and placed on members' desks.
February 14, 1981	Second reading, do pass.
February 16, 1981	Correctly engrossed.
February 17, 1981	Third reading, passed. Ayes, 50; Noes, 0. Transmitted to House.

IN THE HOUSE

February 18, 1981	Introduced and referred to Committee on Taxation.
March 18, 1981	Committee recommend bill be concurred in. Report adopted.

March 19, 1981 Motion pass consideration.  
March 20, 1981 Second reading, concurred in as amended.  
March 23, 1981 Third reading, concurred in as amended. Ayes, 93; Noes, 6.

IN THE SENATE

March 23, 1981 Returned from House with amendments.  
March 24, 1981 Second reading, amendments concurred in.  
March 25, 1981 Third reading, amendments concurred in. Ayes, 50; Noes. 0. Sent to enrolling.  
Reported correctly enrolled.

introduced *June O'Hearn* *Seles* *Curtiss* *Alvin* *Conn* *Bennet* *Anderson* *Heating*  
Senate *Bill B. Myrick* *Comb* *Mike* *Pulleyman* *Elliott* *Smith* *Nelson*  
Bills *2* *INTRODUCED BY* *Turnage* *Carol W. Anderson* *Hoag* *SILL NO. 55 NELSON*  
Bills *3* *Goodover* *TRUE BECOME* *Hall* *Magnus* *Van Vliet* *Olson*  
Bills *4* *James* *AKLESTAD* *Grady* *Erhardt* *STEPHENS* *Lee*  
Bills *5* *Bob Brown* *Triest* *McCallum* *Ochner* *Davis* *Hagan*  
Bills *6* *Smith* *A BILL FOR AN ACT ENTITLED: "AN ACT TO ELIMINATE CERTAIN* *May*  
Bills *7* *TAXES FOR LINEAL DESCENDANTS; AMENDING SECTIONS 72-16-313* *Marley*  
Bills *8* *AND 72-16-321, MCA."* *W. L. Williams* *Toni* *Progne* *Phillips* *Cyrus*  
Bills *9* *Holme* *Schultz* *Juarez* *Eulie* *Spencer* *Tom* *Ann*

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

Section 1. Section 72-16-313, MCA, is amended to read:

"72-16-313. Exemptions of spouse and other relatives.

(1) The clear value of all property distributed or passing

to decedent's surviving spouse is exempt. *R. v. K.*

(2) The clear value of all property distributed to

passing to the following amounts-are is exempt:

(e) --property-of-the-clear-value-of-\$15,000-transferred

tot M

(i)(a) each minor financial issue of the decedent; and

child or lineal descendant of the decedent. A determination

as to establishment of the parent and child relationship or

establishment of a person as a lineal descendant must be

made in accordance with the rules for determining

relationship for purposes of intestate succession under

Table 72.  $\langle \delta \delta \rangle$  for  $\Delta = 0.2$

Wiley - An International Publisher of Books and Journals

Englewood, New Jersey

VENT

1 ~~tax~~

2 ~~if it is to~~ any minor child to whom such decedent for not

3 less than 10 years prior to such transfer stood in the

4 mutually acknowledged relation of a parent, provided such

5 relationship began at or before the child's 15th birthday

6 and was continuous for 10 years;

7 ~~if it is to~~ any minor ~~in~~ issue of such adopted or mutually

8 acknowledged child; and

9 ~~if it is to~~ the following amounts are exempt:

10 ~~if it is to~~ property of the clear value of \$7,000 transferred

11 to each ~~in~~ of the ~~in~~ issue who have attained majority and

12 to each of the other persons who have attained majority

13 described in 72-16-321(1); and

14 ~~if it is to~~ Property ~~of~~ of the clear value of \$1,000

15 transferred to each of the persons described in 72-16-321(2)

16 is exempt."

17 Section 2. Section 72-16-321, MCA, is amended to read:

18 "72-16-321. Primary rates -- amount remaining after

19 exemptions not in excess of twenty-five thousand dollars.

20 The exemptions allowed by 72-16-311 through 72-16-316 shall

21 be subtracted from the total value of property or beneficial

22 interests transferred to any person, institution,

23 association, corporation, or political entity by the

24 decedent. A tax is imposed upon the first \$25,000 in value

25 of the remaining amount of the total value of property or

1      beneficial interests at the following rates:

2            (1) at the rate of 2% of the clear value of the  
3      interest in property passing to a person if the person  
4      entitled to any beneficial interest in such property is:  
5                (a) the nearest issue or the lineal ancestor of the  
6      decedent;

7                (b) any child adopted as such in conformity with law  
8      or any child to whom such decedent for not less than 10  
9      years prior to such transfer stood in the mutual  
10     acknowledged relation of a parent provided such  
11     relationship began at or before the child's 15th birthday  
12     and was continuous for 10 years; or  
13                (c) any lineal issue of such adopted or mutually  
14     acknowledged child;

15            (2) at the rate of 4% of the clear value of the  
16      interest in property passing to a person if the person  
17      entitled to any beneficial interest in such property is:

18                (a) the brother or sister or a descendant of a brother  
19      or sister of the decedent;

20                (b) a wife of a son or the husband of a daughter of  
21      the decedent;

22            (3) at the rate of 6% of the clear value of the  
23      interest in property passing to a person if the person  
24      entitled to any beneficial interest in such property is the  
25      uncle, aunt, or first cousin of the decedent;

1                (4) at the rate of 8% of the clear value of the  
2      interest in property passing if the entity entitled to any  
3      beneficial interest in such property is:  
4                (a) a person in any other degree of collateral  
5      consanguinity than is hereinbefore stated;  
6                (b) a stranger in blood to the decedent; or  
7                (c) a body politic or corporate."

-End-

## STATE OF MONTANA

REQUEST NO. 214-81

## FISCAL NOTE

Form BD-15

In compliance with a written request received January 27, 1981, there is hereby submitted a Fiscal Note for Senate Bill 255 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 of Proposed Legislation

An act to eliminate certain taxes for lineal descendants.

Assumptions

1. Estimated impact of the proposed legislation if it were in effect for FY 1980 - \$2.0 million decrease in inheritance tax revenues.
2. The fiscal impact should be approximately \$2.0 million in both FY 1982 and FY 1983.
3. The full effect of this bill will not be felt until FY 1984, since inheritance taxes are generally not paid until 18 months after the death (72-16-440, MCA).

Fiscal ImpactFY 1982FY 1983

## Inheritance Tax

Under current law	\$6,750,000	\$7,000,000
Under proposed law	<u>6,250,000</u>	<u>5,400,000</u>
Estimated Decrease	(\$ 500,000)	(\$1,600,000)

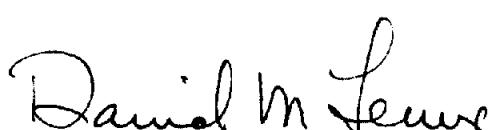
## General Fund

Under current law	\$6,750,000	\$7,000,000
Under proposed law	<u>6,250,000</u>	<u>5,400,000</u>
Estimated Decrease	(\$ 500,000)	(\$1,600,000)

Decrease for the Biennium - \$2,100,000

Long Range Effects

The proposed legislation should decrease revenues to the general fund by at least \$2.0 million for each subsequent fiscal year.



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-29-81

Approved by Committee  
on Taxation

1                   SENATE BILL NO. 255  
2                   INTRODUCED BY TURNAGE, HAMMOND, HAZELBAKER, KOLSTAD,  
3                   SEIFERT, ANDREASON, MOORE, REGAN, BLAYLOCK, CONROY,  
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7                   HIMSL, BURNETT, FAGG, SPILKER, THOFT, FABREGA, KROPP,  
8                   O'CONNELL, MANUEL, LUND, KITSELMAN, MUELLER, ERNST,  
9                   SIVERTSEN, VINCENT, OBERG, BENGTSON, MARKS, HARP,  
10                   SALES, CURTISS, CONN, BENNETT, R. ANDERSON, ELLIOTT,  
11                   GOODOVER, S. BROWN, GALT, MAZUREK, VAN VALKENBURG,  
12                   THOMAS, AKLESTAD, GRAHAM, ETCHEART, STEPHENS, MEYER,  
13                   B. BROWN, TVEIT, McCALLUM, OCHSNER, DOVER, HAGER,  
14                   MANLEY, WILLIAMS, STOBIE, SCHULTZ, IVERSON, KEYSER,  
15                   BERGENE, PHILLIPS, EUDAILY, MATSKO, BRIGGS, OLSON,  
16                   J. O'HARA, CRIPPEN, SEVERSON, TOWE, E. SMITH,  
17                   HAFFERMAN, STORY, ROBBINS, HART, McLANE, MENAHAN,  
18                   HANNAH, WINSLOW, RYAN, LORY, HANSON, SWITZER,  
19                   DEVLIN, WALLIN, JOHNSON, LEE, D. MANNING  
20                   BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE  
21  
22                   A BILL FOR AN ACT ENTITLED: "AN ACT TO ELIMINATE CERTAIN  
23                   TAXES FOR LINEAL DESCENDANTS; AMENDING SECTIONS 72-16-313  
24                   AND 72-16-321, MCA; PROVIDING\_APPLICABILITY; AND PROVIDING  
25                   AN IMMEDIATE\_EFFECTIVE\_DATE."

1                   1  
2                   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
3                   Section 1. Section 72-16-313, MCA, is amended to read:  
4                   "72-16-313. Exemptions of spouse and other relatives.  
5                   (1) The clear value of all property distributed or passing  
6                   to decedent's surviving spouse is exempt.  
7                   (2) The clear value of all property distributed or  
8                   passing to the following amounts are is exempt:  
9                   tot--property-of-the-clear-value-of-\$15,000-transferred  
10                   to+  
11                   tit{(a) each minor lineal issue of the decedent any  
12                   child or lineal descendant of the decedent. A determination  
13                   as to establishment of the parent and child relationship or  
14                   establishment of a person as a lineal descendant must be  
15                   made in accordance with the rules for determining  
16                   relationship for purposes of intestate succession under  
17                   Title 72, chapter 2, part 2.  
18                   tit{b} any minor child adopted as such in conformity with  
19                   law  
20                   tit{b} any minor child to whom such decedent for not  
21                   less than 10 years prior to such transfer stood in the  
22                   mutually acknowledged relation of a parent, provided such  
23                   relationship began at or before the child's 15th birthday  
24                   and was continuous for 10 years or more.  
25                   tit{c} any minor lineal issue of such adopted or mutually

1 acknowledged child and

2 ~~fb7(b) The following amounts are exempt:~~

3 (a) property of the clear value of \$7,000 transferred  
 4 to each of the lineal issue who have attained majority and  
 5 to each of the other persons who have attained majority  
 6 described in 72-16-321(1) and

7 ~~fb7(b) Property property of the clear value of \$1,000  
 8 transferred to each of the persons described in 72-16-321(2)  
 9 is exempt."~~

10 Section 2. Section 72-16-321, MCA, is amended to read:

11 "72-16-321. Primary rates -- amount remaining after  
 12 exemptions not in excess of twenty-five thousand dollars.  
 13 The exemptions allowed by 72-16-311 through 72-16-316 shall  
 14 be subtracted from the total value of property or beneficial  
 15 interests transferred to any person, institution,  
 16 association, corporation, or political entity by the  
 17 decedent. A tax is imposed upon the first \$25,000 in value  
 18 of the remaining amount of the total value of property or  
 19 beneficial interests at the following rates:

20 (1) at the rate of 2% of the clear value of the  
 21 interest in property passing to a person if the person  
 22 entitled to any beneficial interest in such property is

23 ~~fb7--the lineal issue or the lineal ancestor of the  
 24 decedent;~~

25 ~~fb7--any child adopted as such in conformity with law~~

1 or any child to whom such decedent for not less than 10  
 2 years prior to such transfer stood in the mutually  
 3 acknowledged relation of a parent provided such  
 4 relationship began at or before the child's 15th birthday  
 5 and was continuous for 10 years or  
 6 to any lineal issue of such adopted or mutually  
 7 acknowledged child

8 (2) at the rate of 4% of the clear value of the  
 9 interest in property passing to a person if the person  
 10 entitled to any beneficial interest in such property is:  
 11 (a) the brother or sister or a descendant of a brother  
 12 or sister of the decedent;

13 (b) a wife of a son or the husband of a daughter of  
 14 the decedent;

15 (3) at the rate of 6% of the clear value of the  
 16 interest in property passing to a person if the person  
 17 entitled to any beneficial interest in such property is the  
 18 uncle, aunt, or first cousin of the decedent;

19 (4) at the rate of 8% of the clear value of the  
 20 interest in property passing if the entity entitled to any  
 21 beneficial interest in such property is:

22 (a) a person in any other degree of collateral  
 23 consanguinity than is hereinbefore stated;

24 (b) a stranger in blood to the decedent; or

25 (c) a body politic or corporate."

1        SECTION 3. APPLICABILITY. [THIS ACT] APPLIES TO  
2        ESTATES OF DECEDENTS DYING AFTER [THE EFFECTIVE DATE OF THIS  
3        ACT].  
4        SECTION 4. EFFECTIVE DATE. THIS ACT IS EFFECTIVE UPON  
5        PASSAGE AND APPROVAL.

-End-

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10      to+

11        (f)(a) each minor lineal issue of the decedent any

12       child or lineal descendant of the decedent. A determination

13       as to establishment of the parent and child relationship or

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19      less than 10 years prior to such transfer stood in the

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21      relationship began at or before the child's 15th birthday

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 24 decedent;

25 ~~fb7~~--any--child--adopted-as--such-in-conformity-with--two

1 or any child to whom such decedent for not less than 10  
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 4 relationship began at or before the child's 15th birthday  
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8 (2) at the rate of 4% of the clear value of the  
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-End-

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2                   INTRODUCED BY TURNAGE, HAMMOND, HAZELBAKER, KOLSTAD,  
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18                       (b) any minor child adopted as such in conformity with  
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20                       (b) any minor child to whom such decedent for not  
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 25 ~~fb7--any child--adopted-as-such-in-conformity-with-law~~

1 or any child to whom such decedent--for--not--less--than--is  
 2 years--prior--to--such--transfer--stood--in--the--mutually  
 3 acknowledged--relation--of--a--parent--provided--such  
 4 relationship--began--at--or--before--the--child's--15th--birthday  
 5 and--was--continuous--for--18--years--or  
 6 ~~fb7--any lineal--issue--of--such--adopted--or--mutually~~  
 7 acknowledged child  
 8 (2) at the rate of 4% of the clear value of the  
 9 interest in property passing to a person if the person  
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 12 or sister of the decedent;  
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 16 interest in property passing to a person if the person  
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 21 beneficial interest in such property is:  
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 24 (b) a stranger in blood to the decedent; or  
 25 (c) a body politic or corporate."

1        SECTION 3. APPLICABILITY. [THIS ACT] APPLIES TO  
2        ESTATES OF DECEDENTS DYING WHO DIED AFTER THE-EFFECTIVE  
3        DATE-OF-THIS-ACT; DECEMBER 31, 1980.

4        SECTION 4. EFFECTIVE DATE. THIS ACT IS EFFECTIVE UPON  
5        PASSAGE AND APPROVAL.

-End-

House amendments to Senate Bill 255

1. Page 5, line 2.

Following: "DECEDENTS"

Strike: "DYING"

Insert: "who died"

Following: "AFTER"

Strike: "[THE EFFECTIVE DATE OF THIS ACT]"

Insert: "December 31, 1980"