### HOUSE BILL NO. 527

Introduced: 01/27/83

Referred to Committee on Taxation: 01/27/83

Hearing: 2/10/83

Report: 02/14/83, Do Pass

2nd Reading: 02/15/83, Do Pass 3rd Reading: 02/17/83, Do Pass

Transmitted to Senate: 2/17/83

Referred to Committee on Business & Industry: 02/18/83

Hearing: 3/16/83

Report: 03/19/83, Be Not Concurred In. Report Adopted.

Bill Killed

1	House BILL NO. 527	
2	NTRODUCED BY	

A BILL FOR AN ACT ENTITLED: "AN ACT TO LIMIT THE PRESENT EXEMPTION FROM TAXATION FOR TELEVISION DISTRICT SERVICES FOR SUBSCRIBERS TO A COMMUNITY ANTENNA SYSTEM TO SUBSCRIBERS TO SUCH A SYSTEM THAT DOES NOT DIRECTLY OR INDIRECTLY USE ANY SIGNAL REPEATED BY THE TELEVISION DISTRICT; AMENDING SECTION 7-13-2529. MCA."

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

Section 1. Section 7-13-2529, MCA, is amended to read:

#7-13-2529. Exemption for nonbenefited taxpayers. (1)

The taxpayers in the television district who do not receive the signal of the television translator station or who receive direct reception from the television station from which the television translator repeats a signal or receive service—through—the—medium—of who are subscribers in good standing to a community antenna system on which they—are—a subscriber—in—good—standing does not directly or indirectly use—any signal repeated by the television district will be exempt from the payment of the tax for the support of the television services of the television district, provided they file an affidavit setting forth any of the grounds above mentioned. The affidavit shall be filed with the board

of trustees, who shall upon the receipt of such affidavit
have the names of such persons so exempted from the tax for
television services stricken from the list of taxpayers
certified to the board of county commissioners. The exempted
persons shall not be liable for such tax.

- (2) A similar exemption is available with respect to FM translator services. The procedure provided in subsection (1) shall be utilized for the FM exemption.
- (3) Any person or persons who shall make a false or fraudulent claim for exemption as provided in this section shall be guilty of a misdemeanor."

-End-

#### STATE OF MONTANA

REQUEST NO.

273-83

## FISCAL NOTE

Form BD-15

				request received	,			
for	House	Bill	527	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 Legislati	ire upo	n reques	•				

# DESCRIPTION OF PROPOSED LEGISLATION:

House Bill 527 limits the present exemption from taxation for television district services for subscribers to a community antenna system to subscribers to such a system that does not directly or indirectly use any signal repeated by the television district.

#### FISCAL IMPACT:

The proposed legislation should have no fiscal impact at the state level. Local television district revenues may be decreased slightly.

FISCAL NOTE 10:J/1

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2 - 2 - 83

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Approved by committee on Taxation

1 House BILL NO. 527
2 INTRODUCED BY Select Struct

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of trustees, who shall upon the receipt of such affidavit
have the names of such persons so exempted from the tax for
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certified to the board of county commissioners. The exempted
persons shall not be liable for such tax.

- (2) A similar exemption is available with respect to FM translator services. The procedure provided in subsection (1) shall be utilized for the FM exemption.
- 9 (3) Any person or persons who shall make a false or 10 fraudulent claim for exemption as provided in this section 11 shall be guilty of a misdemeanor."

-End-

1		House BILL NO.	527
2	INTRODUCED	BY Selip Etchent	

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