

SENATE BILL NO. 135

Introduced: 01/13/83

Referred to Committee on Local Government: 01/13/83
Hearing: 1/22/83

Rereferred to Committee on Local Government: 02/01/83
Hearing: 2/10/83
Died in Committee.

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INTRODUCED BY *Senate* BILL NO. *135*
Van Valkenburg *Richard E. Manning*

A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW COUNTIES THE OPTION OF USING A 55-MILL, ALL-PURPOSE LEVY AND ESTABLISHING CERTAIN TAXES AND PURPOSES TO BE FUNDED OUTSIDE THE ALL-PURPOSE LEVY; AMENDING SECTION 7-6-2220, MCA; AND PROVIDING AN EFFECTIVE DATE."

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

NEW SECTION. Section 1. All-purpose mill levy authorized. A county may at its option levy an all-purpose annual mill levy as provided in [sections 1 through 7].

NEW SECTION. Section 2. All-purpose mill levy -- definition -- maximum. (1) The all-purpose mill levy is an annual levy upon the taxable value of all property in the county subject to taxation for county purposes in lieu of all multiple levies authorized by law, except those provided for in [sections 3 and 4].

(2) Except as provided in [section 4], the all-purpose mill levy may not exceed 55 mills on the dollar.

(3) If the county governing body determines that the interests of the county would be best served by an all-purpose mill levy, it shall specify its intent to impose an all-purpose levy in the resolution approving and adopting

the annual budget.

NEW SECTION. Section 3. Additional levies exceeding all-purpose mill levy. A county using the all-purpose levy may impose a property tax in addition to the all-purpose mill levy for the following funds or purposes:

(1) for the general road tax as provided in 7-14-2501;

(2) for the poor fund as provided in 53-2-321;

(3) for the district court fund as provided in 7-6-2511;

(4) for paying interest and principal on general obligation bonds during the fiscal year and for funding reserves as necessary on each series or issue of general obligation bonds;

(5) for payment of any judgment against the county as provided in 2-9-316;

(6) to maintain an improvement district revolving fund at an amount not to exceed the maximum amount of principal and interest on outstanding improvement bonds in any fiscal year;

(7) to fund a self-insurance fund and a deductible reserve fund and to pay insurance premiums as provided in 2-9-212;

(8) for the emergency purposes described in 10-3-405, by a levy not to exceed 2 mills;

(9) for paying required contributions to the public

employees' retirement system as provided in 19-3-204;

(10) to fund any levy receiving the required approval of the elected county body; and

(11) to fund the maintenance and operation of districts created to provide a service not available countywide or to provide a higher level of service than that available countywide.

NEW SECTION. Section 4. Vote to exceed all-purpose mill levy. (1) A county may impose a property tax mill levy that exceeds the all-purpose levy of 55 mills if the additional levy is unanimously approved by resolution passed by the full board of county commissioners.

(2) The levy established by such resolution is in addition to the all-purpose mill levy. The additional levy may not exceed the amount or mill levy limit established in the resolution, and it may not remain in effect longer than the durational limit specified in the resolution.

NEW SECTION. Section 5. Changes from all-purpose mill levy. Any county adopting the all-purpose levy provided for in [sections 1 through 7] is bound by that adoption during the ensuing fiscal year but may abandon the method in succeeding fiscal years.

NEW SECTION. Section 6. Distribution of all-purpose levy. The money received from the all-purpose levy shall be accounted for in a common fund known as the all-purpose

general fund.

NEW SECTION. Section 7. Exemptions of future levies. Any statutory mill levy authorized for county governments after July 1, 1983, which does not specifically include that mill levy within the all-purpose levy is in addition to the all-purpose levy.

Section 8. Section 7-6-2220, MCA, is amended to read: "7-6-2220. Levy for capital improvement fund. Money for the capital improvement fund is to be derived from the multiple levies ~~or the all-purpose levy~~ authorized by statute and appropriated to the capital improvement fund. However, no more than 10% of the money derived from any one levy may be appropriated to the capital improvement fund."

NEW SECTION. Section 9. Severability. If a part of this act is invalid, all valid parts that are severable from the invalid part remain in effect. If a part of this act is invalid in one or more of its applications, the part remains in effect in all valid applications that are severable from the invalid applications.

NEW SECTION. Section 10. Effective date. This act is effective July 1, 1983.

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