

SENATE BILL NO. 86

1/10 Introduced
1/10 Referred to Taxation
1/24 Hearing
2/01 Adverse Committee Report
2/01 Bill Killed

1 Senate BILL NO. 86
2 INTRODUCED BY Staff Schy
3

4 A BILL FOR AN ACT ENTITLED: "AN ACT REMOVING THE EXEMPTION
5 FROM TAXATION BY A TELEVISION DISTRICT THAT IS PRESENTLY
6 GIVEN TO CABLE-TELEVISION SUBSCRIBERS; PROVIDING THAT ALL
7 TAXPAYERS IN A TELEVISION DISTRICT ARE SUBJECT TO THE
8 TELEVISION DISTRICT TAX LEVY ACCORDING TO THE NUMBER OF
9 DWELLING UNITS AND OVERNIGHT LODGING UNITS OWNED BY EACH
10 TAXPAYER; AMENDING SECTIONS 7-13-2509, 7-13-2528, AND
11 7-13-2529, MCA; REPEALING SECTION 7-13-2527, MCA; AND
12 PROVIDING EFFECTIVE AND APPLICABILITY DATES."

13
14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

15 Section 1. Section 7-13-2509, MCA, is amended to read:

16 "7-13-2509. Resolution to create district. (1) If the
17 board of county commissioners desires to create the
18 television district, they shall adopt a resolution
19 describing the proposed system, including type of
20 construction, location, and type and approximate cost of any
21 installation to be made, describing the boundaries of such
22 district and finding that the district will be conducive to
23 the public interest and convenience, and thereby such
24 district shall be created.

25 (2) If the board passes a resolution creating such

1 district, they shall name the district "..... television
2 district" and file a copy of the order creating such
3 district, if only one county is included therein, with the
4 county clerk and recorder. If portions of more than one
5 county are included in said district, a copy of the order
6 shall be filed in each county. A copy of the order shall be
7 filed with the secretary of state, for which he shall
8 receive a fee of \$5.

9 (3) A copy of the order creating the district must be
10 delivered to the county assessor of each county within the
11 district."

12 Section 2. Section 7-13-2528, MCA, is amended to read:

13 "7-13-2528. Financial administration of district. (1)
14 The board of trustees shall ~~from any list prepared by the~~
15 ~~county assessor as required by 7-13-2527, remove the names~~
16 ~~of any persons who have claimed exemption under this part~~
17 ~~and shall~~ prepare a budget for the expenses for the next
18 year.

19 (2) The budget, together with the a list of such
20 ~~persons residing in the district and subject to the special~~
21 ~~tax after all exemptions have been allowed as provided in~~
22 ~~this part~~ approved exemptions, shall be presented by
23 September 1 to the board of county commissioners, who shall
24 levy the tax requested by said trustees. ~~The board shall~~
25 ~~levy such tax in accordance with the request herein~~



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1 mentioned on all nonexempt taxpayers owning property within
 2 the district according to the number of dwelling units, as
 3 defined in 15-24-1304, and overnight lodging units located
 4 on the property. In preparing the budget, the board of
 5 trustees shall maintain separate budgets for television
 6 services and for FM translator services and shall specify
 7 the tax to be levied on property owners for these services.
 8 The tax shall be certified to the county clerk and recorder
 9 and entered on the assessment books as against such persons
 10 and collected by the county treasurer as all other taxes are
 11 collected.

12 (3) The county treasurer shall be the treasurer for
 13 said district and hold said taxes, as collected, in a
 14 separate fund to be disbursed by him upon warrants drawn by
 15 the trustees, at least two of whom shall sign any warrant
 16 for the disbursement of such funds by the county treasurer."

17 Section 3. Section 7-13-2529, MCA, is amended to read:

18 "7-13-2529. Exemption for nonbenefited taxpayers. (1)
 19 The taxpayers in the television district ~~who do not receive~~
 20 ~~the signal whose property is not reached by the signals~~ of
 21 the television translator station or who receive direct
 22 reception from the television station from which the
 23 television translator repeats a signal ~~or receive service~~
 24 ~~through the medium of a community antenna system on which~~
 25 ~~they are a subscriber in good standing~~ will be exempt from

1 the payment of the tax for the support of the television
 2 services of the television district, provided they file an
 3 affidavit setting forth any either of the grounds above
 4 mentioned. The affidavit shall be filed with the board of
 5 trustees, ~~who shall upon the receipt of such affidavit have~~
 6 ~~the names of such persons so exempted from the tax for~~
 7 ~~television services stricken from the list of taxpayers~~
 8 ~~certified to the board of county commissioners. The exempted~~
 9 ~~persons shall not be liable for such tax annually by August~~
 10 1.

11 (2) A similar exemption is available with respect to
 12 FM translator services. The procedure provided in
 13 subsection (1) shall be utilized for the FM exemption.

14 (3) Any person or persons who shall make a false or
 15 fraudulent claim for exemption as provided in this section
 16 shall be guilty of a misdemeanor."

17 NEW SECTION. Section 4. Repealer. Section 7-13-2527,
 18 MCA, is repealed.

19 NEW SECTION. Section 5. Effective date --
 20 applicability. This act is effective on passage and approval
 21 and applies to taxable years beginning on and after January
 22 1, 1986.

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