

HOUSE BILL NO. 152

INTRODUCED BY BARDANOUE

BY REQUEST OF THE DEPARTMENT OF FISH, WILDLIFE, AND PARKS

IN THE HOUSE

JANUARY 12, 1987                   INTRODUCED AND REFERRED TO COMMITTEE  
ON TAXATION.

JANUARY 23, 1987                   COMMITTEE RECOMMEND BILL  
DO PASS AS AMENDED. REPORT ADOPTED.

JANUARY 24, 1987                   PRINTING REPORT.

JANUARY 26, 1987                   SECOND READING, DO PASS.

JANUARY 27, 1987                   ENGROSSING REPORT.

                                     THIRD READING, PASSED.  
                                     AYES, 93; NOES, 4.

                                     TRANSMITTED TO SENATE.

IN THE SENATE

JANUARY 28, 1987                   INTRODUCED AND REFERRED TO COMMITTEE  
ON FISH & GAME.

MARCH 27, 1987                   COMMITTEE RECOMMEND BILL BE  
CONCURRED IN AS AMENDED. REPORT  
ADOPTED.

MARCH 28, 1987                   SECOND READING, CONCURRED IN.

MARCH 30, 1987                   THIRD READING, CONCURRED IN.  
AYES, 50; NOES, 0.

                                     RETURNED TO HOUSE WITH AMENDMENTS.

IN THE HOUSE

APRIL 7, 1987                   RECEIVED FROM SENATE.

                                     SECOND READING, AMENDMENTS  
CONCURRED IN.

APRIL 8, 1987

THIRD READING, AMENDMENTS  
CONCURRED IN.

SENT TO ENROLLING.

1 HB BILL NO. 152  
2 INTRODUCED BY Baskin  
3 BY REQUEST OF THE DEPARTMENT OF FISH, WILDLIFE, AND PARKS  
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5 A BILL FOR AN ACT ENTITLED: "AN ACT TO UPDATE THE PROPERTY  
6 TAX BILLING PROCESS FOR LAND OWNED BY THE DEPARTMENT OF  
7 FISH, WILDLIFE, AND PARKS; TO CONTINUE THE TAX-EXEMPT STATUS  
8 OF STATE PARKS, RECREATION AREAS, HISTORIC SITES, AND  
9 MONUMENTS; AMENDING SECTION 87-1-603, MCA; AND PROVIDING A  
10 RETROACTIVE APPLICABILITY DATE AND AN IMMEDIATE EFFECTIVE  
11 DATE."  
12

13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
14 Section 1. Section 87-1-603, MCA, is amended to read:  
15 "87-1-603. Payments to counties for department-owned  
16 land -- exceptions. ~~The--director--shall--before--October--15~~  
17 Before November 30 of each year, ~~send--a--voucher--to~~ the  
18 treasurer of each county in which the department owns any  
19 ~~lands--The--voucher~~ land shall describe the ~~lands--and~~ land,  
20 state the number of acres in each parcel--~~The--voucher--shall~~  
21 authorize, and request the drawing of a warrant to the  
22 county in a sum equal to the amount of taxes which would be  
23 payable on county assessment of the property were it taxable  
24 to a private citizen. ~~A--county--treasurer--receiving--a~~  
25 ~~voucher--shall~~ execute it and return it to the The director,

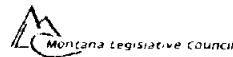
1 ~~who shall approve it or disapprove the request and when~~  
2 approved shall transmit it to the state auditor--~~The--state~~  
3 ~~auditor, who~~ shall draw a warrant payable to the county in  
4 the amount shown on the voucher request and shall send the  
5 warrant to the county treasurer. The warrant is payable out  
6 of any funds to the credit of the department of fish,  
7 wildlife, and parks. ~~No voucher--or~~ payment may be made to a  
8 county in which the department owns less than 100 acres. ~~No~~  
9 ~~voucher--or~~ payment may be made to a county for lands owned  
10 by the department for game or bird ~~farm farms~~ or fish  
11 ~~hatchery--purposes~~ hatcheries or lands ~~administered--with~~  
12 ~~money--from--the--general--fund~~ described in 23-1-102."

13 NEW SECTION. Section 2. Extension of authority. Any  
14 existing authority of the department of fish, wildlife, and  
15 parks to make rules on the subject of the provisions of this  
16 act is extended to the provisions of this act.

17 NEW SECTION. Section 3. Applicability. This act  
18 applies retroactively, within the meaning of 1-2-109, to tax  
19 liabilities arising after June 30, 1986.

20 NEW SECTION. Section 4. Effective date. This act is  
21 effective on passage and approval.

-End-



STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB152, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

This bill updates the property tax billing process for land owned by the Department of Fish, Wildlife & Parks; to continue the tax exempt status of State Park Lands; and providing a retroactive applicability date and an immediate effective date.

ASSUMPTIONS:

1. The property affected by this proposal will not be assessed by the Property Tax Division.
2. The Department of Fish, Wildlife & Parks has no basis to calculate the amount of tax exemption provided by the legislation. State Parks are not on tax rolls of local government; without this market value, the amount of tax exempted cannot be calculated.

FISCAL IMPACT:

Passage of this bill maintains the tax exempt status of State Park Lands, and consequently would have no fiscal impact on the Department of Fish, Wildlife & Parks. Failure to pass this bill will result in an annual in lieu of tax liability for the State Park system for an undeterminable amount.

EFFECT ON COUNTY OR OTHER LOCAL REVENUE OR EXPENDITURES:

Passage of the bill will maintain the tax exempt status of State Parks. Consequently, the proposed legislation will not impact local government revenues as compared to previous fiscal years. The bill may reduce some paperwork flow in County Treasurers' offices and may accelerate county receipt of state payments in lieu of taxes.

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

N/A

TECHNICAL OR MECHANICAL DEFECTS IN PROPOSED LEGISLATION OR CONFLICTS WITH EXISTING LEGISLATION:

N/A

David L. Hunter DATE 1/19/87  
DAVID L. HUNTER, BUDGET DIRECTOR  
Office of Budget and Program Planning

Francis Bardanoue DATE Jan 19  
FRANCIS BARDANOUE, PRIMARY SPONSOR  
Fiscal Note for HB152, as introduced.

HB-152

APPROVED BY COMMITTEE  
ON TAXATION

HOUSE BILL NO. 152

INTRODUCED BY BARDANOUE

BY REQUEST OF THE DEPARTMENT OF FISH, WILDLIFE, AND PARKS

A BILL FOR AN ACT ENTITLED: "AN ACT TO UPDATE THE PROPERTY TAX BILLING PROCESS FOR LAND OWNED BY THE DEPARTMENT OF FISH, WILDLIFE, AND PARKS; TO CONTINUE THE TAX-EXEMPT STATUS OF STATE PARKS, RECREATION AREAS, HISTORIC SITES, AND MONUMENTS; AMENDING SECTION 87-1-603, MCA; AND PROVIDING A RETROACTIVE APPLICABILITY DATE AND AN IMMEDIATE EFFECTIVE DATE."

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

Section 1. Section 87-1-603, MCA, is amended to read:

"87-1-603. Payments to counties for department-owned land -- exceptions. ~~The--director--shall--before--October--15~~ Before November 30 of each year, ~~send--a--voucher--to~~ the treasurer of each county in which the department owns any ~~lands--The--voucher~~ land shall describe the ~~lands--and~~ land, state the number of acres in each parcel. ~~The--voucher--shall~~ authorize, and request the drawing of a warrant to the county in a sum equal to the amount of taxes which would be payable on county assessment of the property were it taxable to a private citizen. ~~A--county--treasurer--receiving--a~~ voucher--shall--execute--it--and--return--it--to--the The director

who shall approve it or disapprove the request and when approved shall transmit it to the state auditor, ~~--The--state~~ auditor, who shall draw a warrant payable to the county in the amount shown on the voucher request and shall send the warrant to the county treasurer. The warrant is payable out of any funds to the credit of the department of fish, wildlife, and parks. No ~~voucher--or~~ payment may be made to a county in which the department owns less than 100 acres. No ~~voucher--or~~ payment may be made to a county for lands owned by the department for game or bird farm farms or FOR fish ~~hatchery--purposes~~ hatcheries HATCHERY PURPOSES or lands ~~administered--with--money--from--the--general--fund~~ described in 23-1-102."

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who shall approve it or disapprove the request and when approved. THE DIRECTOR MAY DISAPPROVE A REQUEST ONLY IF HE FINDS IT TO BE INCONSISTENT WITH THIS SECTION. IF THE DIRECTOR DISAPPROVES A REQUEST, HE SHALL RETURN IT WITH AN EXPLANATION DETAILING THE REASONS FOR THE DISAPPROVAL TO THE APPROPRIATE COUNTY TREASURER FOR CORRECTION. IF THE DIRECTOR APPROVE A REQUEST, HE shall transmit it to the state auditor, ~~---The--state--auditor,~~ who shall draw a warrant payable to the county in the amount shown on the voucher request and shall send the warrant to the county treasurer. The warrant is payable out of any funds to the credit of the department of fish, wildlife, and parks. No ~~voucher--or~~ payment may be made to a county in which the department owns less than 100 acres. No ~~voucher--or~~ payment may be made to a county for lands owned by the department for game or bird farm farms or FOR fish hatchery-purposes hatcheries HATCHERY PURPOSES or lands ~~administered--with--money--from--the--general~~ fund described-in-23-1-102 ACQUIRED AND MANAGED FOR THE PURPOSES OF TITLE 23, CHAPTER 1."

NEW SECTION. Section 2. Extension of authority. Any existing authority of the department of fish, wildlife, and parks to make rules on the subject of the provisions of this act is extended to the provisions of this act.

NEW SECTION. Section 3. Applicability. This act applies retroactively, within the meaning of 1-2-109, to tax



HB 0152/03

1 liabilities arising after June 30, 1986.  
2 NEW SECTION. Section 4. Effective date. This act is  
3 effective on passage and approval.

-End-



# STANDING COMMITTEE REPORT

## SENATE

March 27, 1987 19.....

MR. PRESIDENT

Fish and Game

We, your committee on.....

having had under consideration..... House Bill..... No. 152.....

Third reading copy ( Blue )  
color

PROPERTY TAXATION OF LAND OWNED BY DEPARTMENT OF FISH, WILDLIFE,  
AND PARKS

Representative Francis Bardanouve (Senator Elmer Severson)

Respectfully report as follows: That..... House Bill..... No. 152.....

be amended as follows:

1. Page 2, lines 1 and 2.

Following: "request"

Strike: remainder of line 1 through "approved" on line 2

Insert: ". The director may disapprove a request only if he finds it to be inconsistent with this section. If the director disapproves a request, he shall return it, with an explanation detailing the reasons for the disapproval, to the appropriate county treasurer for correction. If the director approves a request, he"

2. Page 2, lines 12 and 13.

Following: "fund"

Strike: remainder of lines 12 and 13

Insert: "acquired and managed for the purposes of Title 23, chapter 1."

AND AS AMENDED  
BE CONCURRED IN

~~XXXXXX~~  
~~XXXXXXXXXX~~

*Ed Smith*

Senator Ed Smith

Chairman.

3-27-87  
MS  
5:19