



IN THE HOUSE

APRIL 8, 1987

RECEIVED FROM SENATE.

SECOND READING, AMENDMENTS  
CONCURRED IN.

APRIL 9, 1987

THIRD READING, AMENDMENTS  
CONCURRED IN.

SENT TO ENROLLING.

1 *House* BILL NO. *733*  
 2 INTRODUCED BY *Quilici Walker, Jeff Menahan*  
 3 *Spink Campbell, Starnight, Carlom, Dave Bran*  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING FROM TAXATION  
 5 NONPROFIT FACILITIES PROVIDED PRIMARILY FOR TRAINING FOR OR  
 6 COMPETITION IN INTERNATIONAL SPORTS OR ATHLETIC EVENTS; AND  
 7 AMENDING SECTION 15-6-201, MCA."

8 *Daily Jacobson*  
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10 Section 1. Section 15-6-201, MCA, is amended to read:  
 11 "15-6-201. Exempt categories. (1) The following  
 12 categories of property are exempt from taxation:

- 13 (a) the property of:  
 14 (i) the United States, the state, counties, cities,  
 15 towns, school districts, except, if congress passes  
 16 legislation that allows the state to tax property owned by  
 17 an agency created by congress to transmit or distribute  
 18 electrical energy, the property constructed, owned, or  
 19 operated by a public agency created by the congress to  
 20 transmit or distribute electric energy produced at privately  
 21 owned generating facilities (not including rural electric  
 22 cooperatives);  
 23 (ii) irrigation districts organized under the laws of  
 24 Montana and not operating for profit;  
 25 (iii) municipal corporations; and

- 1 (iv) public libraries;  
 2 (b) buildings, with land they occupy and furnishings  
 3 therein, owned by a church and used for actual religious  
 4 worship or for residences of the clergy, together with  
 5 adjacent land reasonably necessary for convenient use of  
 6 such buildings;  
 7 (c) property used exclusively for agricultural and  
 8 horticultural societies, for educational purposes, and for  
 9 hospitals;  
 10 (d) property that meets the following conditions:  
 11 (i) is owned and held by any association or  
 12 corporation organized under Title 35, chapter 2, 3, 20, or  
 13 21;  
 14 (ii) is devoted exclusively to use in connection with a  
 15 cemetery or cemeteries for which a permanent care and  
 16 improvement fund has been established as provided for in  
 17 Title 35, chapter 20, part 3; and  
 18 (iii) is not maintained and operated for private or  
 19 corporate profit;  
 20 (e) institutions of purely public charity;  
 21 (f) evidence of debt secured by mortgages of record  
 22 upon real or personal property in the state of Montana;  
 23 (g) public art galleries and public observatories not  
 24 used or held for private or corporate profit;  
 25 (h) all household goods and furniture, including but



1 not limited to clocks, musical instruments, sewing machines,  
2 and wearing apparel of members of the family, used by the  
3 owner for personal and domestic purposes or for furnishing  
4 or equipping the family residence;

5 (i) a truck canopy cover or topper weighing less than  
6 300 pounds and having no accommodations attached. Such  
7 property is also exempt from the fee in lieu of tax.

8 (j) a bicycle, as defined in 61-1-123, used by the  
9 owner for personal transportation purposes;

10 (k) automobiles and trucks having a rated capacity of  
11 three-quarters of a ton or less;

12 (l) motorcycles and quadricycles;

13 (m) fixtures, buildings, and improvements owned by a  
14 cooperative association or nonprofit corporation organized  
15 to furnish potable water to its members or customers for  
16 uses other than the irrigation of agricultural land;

17 (n) the right of entry that is a property right  
18 reserved in land or received by mesne conveyance (exclusive  
19 of leasehold interests), devise, or succession to enter land  
20 whose surface title is held by another to explore, prospect,  
21 or dig for oil, gas, coal, or minerals;

22 (o) property owned and used by a corporation or  
23 association organized and operated exclusively for the care  
24 of the developmentally disabled, mentally ill, or  
25 vocationally handicapped as defined in 18-5-101, which is

1 not operated for gain or profit; and

2 (p) all farm buildings with a market value of less  
3 than \$500 and all agricultural implements and machinery with  
4 a market value of less than \$100+; and

5 (q) property owned by a nonprofit corporation  
6 organized to provide facilities primarily for training and  
7 practice for or competition in international sports and  
8 athletic events and not held or used for private or  
9 corporate gain or profit.

10 (2) (a) The term "institutions of purely public  
11 charity" includes organizations owning and operating  
12 facilities for the care of the retired or aged or  
13 chronically ill, which are not operated for gain or profit.

14 (b) The terms "public art galleries" and "public  
15 observatories" include only those art galleries and  
16 observatories, whether of public or private ownership, that  
17 are open to the public without charge at all reasonable  
18 hours and are used for the purpose of education only.

19 (3) The following portions of the appraised value of a  
20 capital investment made after January 1, 1979, in a  
21 recognized nonfossil form of energy generation, as defined  
22 in 15-32-102, are exempt from taxation for a period of 10  
23 years following installation of the property:

24 (a) \$20,000 in the case of a single-family residential  
25 dwelling;

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1 (b) \$100,000 in the case of a multifamily residential  
2 dwelling or a nonresidential structure.

3 NEW SECTION. Section 2. Extension of authority. Any  
4 existing authority of the department of revenue to make  
5 rules on the subject of the provisions of this act is  
6 extended to the provisions of this act.

-End-

## STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB733, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act exempting from taxation nonprofit facilities provided primarily for training for or competition in international sports or athletic events.

ASSUMPTIONS:

1. The taxable value of the state will be \$1,997,193,000 in FY88 and \$2,024,661,000 in FY89 (REAC).
2. The university mill levy is 6 mills; the school equalization mill levy is 45 mills; the mill levy in the jurisdiction affected by this proposal is 442.1 mills.
3. The taxable value of nonprofit facilities provided primarily for training for or competition in international sports will be \$231,600 in FY89 (Property Assessment Division estimate).
4. The effective date of the proposal is October 1, 1987, thus, the exemption would not apply to FY88.

FISCAL IMPACT:Revenue Impact:

FY88 - No impact.

	FY89		
	Current Law	Proposed Law	Difference
University Levy	\$ 12,147,966	\$ 12,146,576	\$ (1,390)
School Equalization	91,109,745	91,099,323	(10,422)
Total	\$103,257,711	\$103,245,899	\$ (11,812)

EFFECT ON COUNTY OR OTHER LOCAL REVENUE OR EXPENDITURES:

Under the proposed law, the local property tax revenue loss would be approximately \$90,579 in FY89.

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

The estimated taxable value of this property for FY88 is \$7,720. If the act were effective for FY88, the loss in revenue would be: university levy - \$46 school foundation - \$347 and other jurisdictions - \$3,019.

David L. Hunter DATE 2/19/89  
 DAVID L. HUNTER, BUDGET DIRECTOR  
 Office of Budget and Program Planning

Joe Quilici DATE \_\_\_\_\_  
 JOE QUILICI, PRIMARY SPONSOR

Fiscal Note for HB733, as introduced.

**HB 733**

APPROVED BY COMMITTEE  
ON TAXATION

1  
 2 INTRODUCTION BY *House BILL NO. 733*  
*Lillian Waller, Lynn Messerhan*  
*Sybil Campbell, Harney, Carlene, Dave Bean*  
 3  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING FROM TAXATION  
 5 NONPROFIT FACILITIES PROVIDED PRIMARILY FOR TRAINING FOR OR  
 6 COMPETITION IN INTERNATIONAL SPORTS OR ATHLETIC EVENTS; AND  
 7 AMENDING SECTION 15-6-201, MCA."

8 *G. L. Johnson*  
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10 Section 1. Section 15-6-201, MCA, is amended to read:  
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 12 categories of property are exempt from taxation:

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 18 electrical energy, the property constructed, owned, or  
 19 operated by a public agency created by the congress to  
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- 23 (ii) irrigation districts organized under the laws of  
 24 Montana and not operating for profit;
- 25 (iii) municipal corporations; and

- 1 (iv) public libraries;
- 2 (b) buildings, with land they occupy and furnishings  
 3 therein, owned by a church and used for actual religious  
 4 worship or for residences of the clergy, together with  
 5 adjacent land reasonably necessary for convenient use of  
 6 such buildings;
- 7 (c) property used exclusively for agricultural and  
 8 horticultural societies, for educational purposes, and for  
 9 hospitals;
- 10 (d) property that meets the following conditions:
- 11 (i) is owned and held by any association or  
 12 corporation organized under Title 35, chapter 2, 3, 20, or  
 13 21;
- 14 (ii) is devoted exclusively to use in connection with a  
 15 cemetery or cemeteries for which a permanent care and  
 16 improvement fund has been established as provided for in  
 17 Title 35, chapter 20, part 3; and
- 18 (iii) is not maintained and operated for private or  
 19 corporate profit;
- 20 (e) institutions of purely public charity;
- 21 (f) evidence of debt secured by mortgages of record  
 22 upon real or personal property in the state of Montana;
- 23 (g) public art galleries and public observatories not  
 24 used or held for private or corporate profit;
- 25 (h) all household goods and furniture, including but



1 not limited to clocks, musical instruments, sewing machines,  
2 and wearing apparel of members of the family, used by the  
3 owner for personal and domestic purposes or for furnishing  
4 or equipping the family residence;

5 (i) a truck canopy cover or topper weighing less than  
6 300 pounds and having no accommodations attached. Such  
7 property is also exempt from the fee in lieu of tax.

8 (j) a bicycle, as defined in 61-1-123, used by the  
9 owner for personal transportation purposes;

10 (k) automobiles and trucks having a rated capacity of  
11 three-quarters of a ton or less;

12 (l) motorcycles and quadricycles;

13 (m) fixtures, buildings, and improvements owned by a  
14 cooperative association or nonprofit corporation organized  
15 to furnish potable water to its members or customers for  
16 uses other than the irrigation of agricultural land;

17 (n) the right of entry that is a property right  
18 reserved in land or received by mesne conveyance (exclusive  
19 of leasehold interests), devise, or succession to enter land  
20 whose surface title is held by another to explore, prospect,  
21 or dig for oil, gas, coal, or minerals;

22 (o) property owned and used by a corporation or  
23 association organized and operated exclusively for the care  
24 of the developmentally disabled, mentally ill, or  
25 vocationally handicapped as defined in 18-5-101, which is

1 not operated for gain or profit; and

2 (p) all farm buildings with a market value of less  
3 than \$500 and all agricultural implements and machinery with  
4 a market value of less than \$100; and

5 (q) property owned by a nonprofit corporation  
6 organized to provide facilities primarily for training and  
7 practice for or competition in international sports and  
8 athletic events and not held or used for private or  
9 corporate gain or profit.

10 (2) (a) The term "institutions of purely public  
11 charity" includes organizations owning and operating  
12 facilities for the care of the retired or aged or  
13 chronically ill, which are not operated for gain or profit.

14 (b) The terms "public art galleries" and "public  
15 observatories" include only those art galleries and  
16 observatories, whether of public or private ownership, that  
17 are open to the public without charge at all reasonable  
18 hours and are used for the purpose of education only.

19 (3) The following portions of the appraised value of a  
20 capital investment made after January 1, 1979, in a  
21 recognized nonfossil form of energy generation, as defined  
22 in 15-32-102, are exempt from taxation for a period of 10  
23 years following installation of the property:

24 (a) \$20,000 in the case of a single-family residential  
25 dwelling;



1 (b) \$100,000 in the case of a multifamily residential  
2 dwelling or a nonresidential structure.

3 NEW SECTION. Section 2. Extension of authority. Any  
4 existing authority of the department of revenue to make  
5 rules on the subject of the provisions of this act is  
6 extended to the provisions of this act.

-End-

House BILL No. 733

INTRODUCED BY

*Lizbeth Walker* *Meaghan*  
*Spencer Campbell* *Harvey* *Carlson* *Dave Bean*

A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING FROM TAXATION  
NONPROFIT FACILITIES PROVIDED PRIMARILY FOR TRAINING FOR OR  
COMPETITION IN INTERNATIONAL SPORTS OR ATHLETIC EVENTS; AND  
AMENDING SECTION 15-6-201, MCA."

*Gail Jackson*

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

Section 1. Section 15-6-201, MCA, is amended to read:  
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categories of property are exempt from taxation:

(a) the property of:

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(ii) irrigation districts organized under the laws of Montana and not operating for profit;

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(d) property that meets the following conditions:

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LC 1474/01

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4 existing authority of the department of revenue to make  
5 rules on the subject of the provisions of this act is  
6 extended to the provisions of this act.

-End-

## 1 HOUSE BILL NO. 733

2 INTRODUCED BY QUILICI, HALLIGAN, GAGE, MENAHAN, LYNCH,

3 CAMPBELL, HARRINGTON, PAVLOVICH, D. BROWN, SPAETH,

4 DAILY, JACOBSON

5  
6 A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING FROM TAXATION  
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9 organized to provide facilities primarily for training and  
10 practice for or competition in international sports and  
11 athletic events and not held or used for private or  
12 corporate gain or profit. FOR PURPOSES OF THIS SUBSECTION  
13 {1}{Q}, "NONPROFIT CORPORATION" MEANS AN ORGANIZATION EXEMPT  
14 FROM TAXATION UNDER SECTION 501(C) OF THE INTERNAL REVENUE  
15 CODE AND INCORPORATED AND ADMITTED UNDER THE MONTANA  
16 NONPROFIT CORPORATION ACT.

17 (2) (a) The term "institutions of purely public  
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10 NEW SECTION. Section 2. Extension of authority. Any  
11 existing authority of the department of revenue to make  
12 rules on the subject of the provisions of this act is  
13 extended to the provisions of this act.

14 NEW SECTION. SECTION 3. EFFECTIVE DATE --  
15 APPLICABILITY. (1) THIS ACT IS EFFECTIVE ON PASSAGE AND  
16 APPROVAL.

17 (2) THIS ACT APPLIES RETROACTIVELY, WITHIN THE MEANING  
18 OF 1-2-109, TO TAXABLE YEARS BEGINNING AFTER DECEMBER 31,  
19 1986.

-End-

# STANDING COMMITTEE REPORT

## SENATE

March 21

19 87

MR. PRESIDENT

We, your committee on SENATE TAXATION

having had under consideration HOUSE BILL No. 733

third reading copy ( blue )  
color

QUILICI (HALLIGAN)

TAX EXEMPTION FOR NONPROFIT FACILITIES FOR INTERNATIONAL  
SPORTS COMPETITION

Respectfully report as follows: That HOUSE BILL No. 733

be amended as follows:

1. Title, line 6.

Following: ";"

Strike: "AND"

2. Title, line 7.

Following: "MCA"

Insert: ", AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A  
RETROACTIVE APPLICABILITY DATE"

3. Page 4, line 9.

Following: "profit."

Insert: "For purposes of this subsection (g), "nonprofit corporation"  
means an organization exempt from taxation under section 501(c)  
of the Internal Revenue Code and incorporated and admitted under  
the Montana Nonprofit Corporation Act."

4. Page 5.

Following: line 6.

Insert: "NEW SECTION. Section 3. Effective date -- applicability.

(1) This act is effective on passage and approval.

(2) This act applies retroactively, within the meaning of  
1-2-109, to taxable years beginning after December 31, 1986."

AND AS AMENDED

BE CONCURRED IN

~~XXXXXX~~

~~XXXXXXXXXX~~

*George McCallum*  
SENATOR GEORGE McCALLUM, Chairman.

3/21/87  
11:30  
JK