

HOUSE BILL NO. 29  
INTRODUCED BY HARRINGTON

IN THE HOUSE

DECEMBER 30, 1988	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
JANUARY 2, 1989	FIRST READING.
JANUARY 12, 1989	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
JANUARY 13, 1989	POSTED ON CONSENT CALENDAR.  ENGROSSING REPORT.
JANUARY 14, 1989	PASSED CONSIDERATION FOR THE DAY.
JANUARY 18, 1989	THIRD READING, PASSED. AYES, 94; NOES, 2.  TRANSMITTED TO SENATE.

IN THE SENATE

JANUARY 19, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON LOCAL GOVERNMENT.  FIRST READING.
JANUARY 27, 1989	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
JANUARY 31, 1989	SECOND READING, CONCURRED IN.
FEBRUARY 2, 1989	THIRD READING, CONCURRED IN. AYES, 49; NOES, 0.  RETURNED TO HOUSE.

IN THE HOUSE

FEBRUARY 6, 1989	RECEIVED FROM SENATE.
FEBRUARY 3, 1989	SENT TO ENROLLING.
FEBRUARY 15, 1989	REPORTED CORRECTLY ENROLLED.
FEBRUARY 14, 1989	SIGNED BY SPEAKER.

IN THE SENATE

FEBRUARY 14, 1989	SIGNED BY PRESIDENT.
-------------------	----------------------

IN THE HOUSE

FEBRUARY 14, 1989	DELIVERED TO GOVERNOR.
FEBRUARY 18, 1989	RETURNED FROM GOVERNOR WITH RECOMMENDED AMENDMENTS.
FEBRUARY 28, 1989	SECOND READING, GOVERNOR'S RECOM- MENDED AMENDMENTS CONCURRED IN.
MARCH 1, 1989	THIRD READING, GOVERNOR'S RECOM- MENDED AMENDMENTS CONCURRED IN.

IN THE SENATE

MARCH 1, 1989	SECOND READING, CONCURRED IN.
MARCH 3, 1989	THIRD READING, CONCURRED IN. AYES, 48; NOES, 0.
	RETURNED TO HOUSE.

IN THE HOUSE

MARCH 4, 1989	RECEIVED FROM SENATE.
	SENT TO ENROLLING.
	REPORTED CORRECTLY ENROLLED.

1                    HOUSE    BILL NO.    29  
2    INTRODUCED BY HARRINGTON  
3  
4    A BILL FOR AN ACT ENTITLED:    "AN ACT TO CLARIFY THE  
5    FUNCTIONS OF THE COUNTY ASSESSOR IN IDENTIFYING TAXPAYERS  
6    SUBJECT TO A TELEVISION DISTRICT TAX; TO PROVIDE A DEADLINE  
7    FOR CLAIMING AN EXEMPTION; AMENDING SECTIONS 7-13-2527  
8    THROUGH 7-13-2529, MCA; AND PROVIDING AN APPLICABILITY  
9    DATE."

10  
11    BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

12            **Section 1.** Section 7-13-2527, MCA, is amended to read:  
13            "7-13-2527. List of television property owners. (1) A  
14    copy of the order creating the district shall be delivered  
15    to the county assessor of each county within the district.

16            (2) The assessor shall, on or before August 1 of any  
17    given year, prepare and certify a list of all persons owning  
18    ~~television--sets~~ class four or class twelve property within  
19    such district and deliver a copy of such list to the board  
20    of trustees of said district."

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

22            "7-13-2528. Financial administration of district. (1)  
23    The board of trustees shall, from any list prepared by the  
24    county assessor as required by 7-13-2527, remove the names  
25    of any persons who have claimed exemption under this part

1    prior to September 1 and shall prepare a budget for the  
2    expenses for the next year.

3            (2) The budget, together with the list of such persons  
4    residing in the district and subject to the special tax  
5    after all exemptions have been allowed as provided in this  
6    part, shall be presented by September 1 to the board of  
7    county commissioners, who shall levy the tax requested by  
8    said trustees. The board shall levy such tax in accordance  
9    with the request herein mentioned. In preparing the budget,  
10   the board of trustees shall maintain separate budgets for  
11   television services and for FM translator services and shall  
12   specify the tax to be levied on property owners for these  
13   services. The tax shall be certified to the county clerk and  
14   recorder and entered on the assessment books as against such  
15   persons and collected by the county treasurer as all other  
16   taxes are collected.

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

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

23            "7-13-2529. **Exemption for nonbenefited taxpayers.** (1)  
24    The taxpayers in the television district who do not receive  
25    the signal of the television translator station or who

1 receive direct reception from the television station from  
2 which the television translator repeats a signal or receive  
3 service through the medium of a community antenna system on  
4 which they are a subscriber in good standing will be exempt  
5 from the payment of the tax for the support of the  
6 television services of the television district, provided  
7 they file an affidavit setting forth any of the grounds  
8 above mentioned. The affidavit shall be filed before  
9 September 1 with the board of trustees, who shall upon the  
10 receipt of such affidavit have the names of such persons so  
11 exempted from the tax for television services stricken from  
12 the list of taxpayers certified to the board of county  
13 commissioners. The exempted persons shall not be liable for  
14 such tax.

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

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

21 **Section 4. Extension of authority.** Any existing  
22 authority to make rules on the subject of the provisions of  
23 [this act] is extended to the provisions of [this act].

24 **Section 5. Applicability date.** [This act] applies to  
25 tax years beginning after December 31, 1989.

-End-

1                    HOUSE    BILL NO.    29  
2    INTRODUCED BY HARRINGTON  
3  
4    A BILL FOR AN ACT ENTITLED:    "AN ACT TO CLARIFY THE  
5    FUNCTIONS OF THE COUNTY ASSESSOR IN IDENTIFYING TAXPAYERS  
6    SUBJECT TO A TELEVISION DISTRICT TAX; TO PROVIDE A DEADLINE  
7    FOR CLAIMING AN EXEMPTION; AMENDING SECTIONS 7-13-2527  
8    THROUGH 7-13-2529, MCA; AND PROVIDING AN APPLICABILITY  
9    DATE."  
10

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

12            **Section 1.** Section 7-13-2527, MCA, is amended to read:

13            "7-13-2527. List of television property owners. (1) A  
14    copy of the order creating the district shall be delivered  
15    to the county assessor of each county within the district.

16            (2) The assessor shall, on or before August 1 of any  
17    given year, prepare and certify a list of all persons owning  
18    ~~television--sets~~ class four or class twelve property within  
19    such district and deliver a copy of such list to the board  
20    of trustees of said district."

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

22            "7-13-2528. Financial ~~administration~~ of district. (1)  
23    The board of trustees shall, from any list prepared by the  
24    county assessor as required by 7-13-2527, remove the names  
25    of any persons who have claimed exemption under this part

1    prior to September 1 and shall prepare a budget for the  
2    expenses for the next year.

3            (2) The budget, together with the list of such persons  
4    residing in the district and subject to the special tax  
5    after all exemptions have been allowed as provided in this  
6    part, shall be presented by September 1 to the board of  
7    county commissioners, who shall levy the tax requested by  
8    said trustees. The board shall levy such tax in accordance  
9    with the request herein mentioned. In preparing the budget,  
10   the board of trustees shall maintain separate budgets for  
11   television services and for FM translator services and shall  
12   specify the tax to be levied on property owners for these  
13   services. The tax shall be certified to the county clerk and  
14   recorder and entered on the assessment books as against such  
15   persons and collected by the county treasurer as all other  
16   taxes are collected.

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

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

23            "7-13-2529. **Exemption for nonbenefited taxpayers.** (1)  
24   The taxpayers in the television district who do not receive  
25   the signal of the television translator station or who

1 receive direct reception from the television station from  
2 which the television translator repeats a signal or receive  
3 service through the medium of a community antenna system on  
4 which they are a subscriber in good standing will be exempt  
5 from the payment of the tax for the support of the  
6 television services of the television district, provided  
7 they file an affidavit setting forth any of the grounds  
8 above mentioned. The affidavit shall be filed before  
9 September 1 with the board of trustees, who shall upon the  
10 receipt of such affidavit have the names of such persons so  
11 exempted from the tax for television services stricken from  
12 the list of taxpayers certified to the board of county  
13 commissioners. The exempted persons shall not be liable for  
14 such tax.

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

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

21 **Section 4. Extension of authority.** Any existing  
22 authority to make rules on the subject of the provisions of  
23 [this act] is extended to the provisions of [this act].

24 **Section 5. Applicability date.** [This act] applies to  
25 tax years beginning after December 31, 1989.

-End-

## HOUSE BILL NO. 29

INTRODUCED BY HARRINGTON

A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THE FUNCTIONS OF THE COUNTY ASSESSOR IN IDENTIFYING TAXPAYERS SUBJECT TO A TELEVISION DISTRICT TAX; TO PROVIDE A DEADLINE FOR CLAIMING AN EXEMPTION; AMENDING SECTIONS 7-13-2527 THROUGH 7-13-2529, MCA; AND PROVIDING AN APPLICABILITY DATE."

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

**Section 1.** Section 7-13-2527, MCA, is amended to read:

"7-13-2527. List of television property owners. (1) A copy of the order creating the district shall be delivered to the county assessor of each county within the district.

(2) The assessor shall, on or before August 1 of any given year, prepare and certify a list of all persons owning television--sets class four or class twelve property within such district and deliver a copy of such list to the board of trustees of said district."

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

"7-13-2528. Financial administration of district. (1) The board of trustees shall, from any list prepared by the county assessor as required by 7-13-2527, remove the names of any persons who have claimed exemption under this part

prior to September 1 and shall prepare a budget for the expenses for the next year.

(2) The budget, together with the list of such persons residing in the district and subject to the special tax after all exemptions have been allowed as provided in this part, shall be presented by September 1 to the board of county commissioners, who shall levy the tax requested by said trustees. The board shall levy such tax in accordance with the request herein mentioned. In preparing the budget, the board of trustees shall maintain separate budgets for television services and for FM translator services and shall specify the tax to be levied on property owners for these services. The tax shall be certified to the county clerk and recorder and entered on the assessment books as against such persons and collected by the county treasurer as all other taxes are collected.

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

**Section 3.** 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

1 receive direct reception from the television station from  
2 which the television translator repeats a signal or receive  
3 service through the medium of a community antenna system on  
4 which they are a subscriber in good standing will be exempt  
5 from the payment of the tax for the support of the  
6 television services of the television district, provided  
7 they file an affidavit setting forth any of the grounds  
8 above mentioned. The affidavit shall be filed before  
9 September 1 with the board of trustees, who shall upon the  
10 receipt of such affidavit have the names of such persons so  
11 exempted from the tax for television services stricken from  
12 the list of taxpayers certified to the board of county  
13 commissioners. The exempted persons shall not be liable for  
14 such tax.

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

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

21 NEW SECTION. Section 4. Extension of authority. Any  
22 existing authority to make rules on the subject of the  
23 provisions of [this act] is extended to the provisions of  
24 [this act].

25 NEW SECTION. Section 5. Applicability date. [This

1 act] applies to tax years beginning after December 31, 1989.

-End-



GOVERNOR'S AMENDMENTS  
TO HOUSE BILL NO. 29  
(Reference Copy)  
February 17, 1989

1. Page 1, line 18.

Strike: "class four or class twelve . . ."

Insert: "class four, class twelve or class fourteen"

-END-

## 1 HOUSE BILL NO. 29

2 INTRODUCED BY HARRINGTON

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THE  
5 FUNCTIONS OF THE COUNTY ASSESSOR IN IDENTIFYING TAXPAYERS  
6 SUBJECT TO A TELEVISION DISTRICT TAX; TO PROVIDE A DEADLINE  
7 FOR CLAIMING AN EXEMPTION; AMENDING SECTIONS 7-13-2527  
8 THROUGH 7-13-2529, MCA; AND PROVIDING AN APPLICABILITY  
9 DATE."

10  
11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

12 Section 1. Section 7-13-2527, MCA, is amended to read:

13 "7-13-2527. List of television property owners. (1) A  
14 copy of the order creating the district shall be delivered  
15 to the county assessor of each county within the district.

16 (2) The assessor shall, on or before August 1 of any  
17 given year, prepare and certify a list of all persons owning  
18 television-sets ~~class-four-or-class-twelve~~ CLASS FOUR, CLASS  
19 TWELVE, OR CLASS FOURTEEN property within such district and  
20 deliver a copy of such list to the board of trustees of said  
21 district."

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

23 "7-13-2528. Financial administration of district. (1)  
24 The board of trustees shall, from any list prepared by the  
25 county assessor as required by 7-13-2527, remove the names

1 of any persons who have claimed exemption under this part  
2 prior to September 1 and shall prepare a budget for the  
3 expenses for the next year.

4 (2) The budget, together with the list of such persons  
5 residing in the district and subject to the special tax  
6 after all exemptions have been allowed as provided in this  
7 part, shall be presented by September 1 to the board of  
8 county commissioners, who shall levy the tax requested by  
9 said trustees. The board shall levy such tax in accordance  
10 with the request herein mentioned. In preparing the budget,  
11 the board of trustees shall maintain separate budgets for  
12 television services and for FM translator services and shall  
13 specify the tax to be levied on property owners for these  
14 services. The tax shall be certified to the county clerk and  
15 recorder and entered on the assessment books as against such  
16 persons and collected by the county treasurer as all other  
17 taxes are collected.

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

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

24 "7-13-2529. Exemption for nonbenefited taxpayers. (1)  
25 The taxpayers in the television district who do not receive

1 the signal of the television translator station or who  
 2 receive direct reception from the television station from  
 3 which the television translator repeats a signal or receive  
 4 service through the medium of a community antenna system on  
 5 which they are a subscriber in good standing will be exempt  
 6 from the payment of the tax for the support of the  
 7 television services of the television district, provided  
 8 they file an affidavit setting forth any of the grounds  
 9 above mentioned. The affidavit shall be filed before  
 10 September 1 with the board of trustees, who shall upon the  
 11 receipt of such affidavit have the names of such persons so  
 12 exempted from the tax for television services stricken from  
 13 the list of taxpayers certified to the board of county  
 14 commissioners. The exempted persons shall not be liable for  
 15 such tax.

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

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

22 NEW SECTION. Section 4. Extension of authority. Any  
 23 existing authority to make rules on the subject of the  
 24 provisions of [this act] is extended to the provisions of  
 25 [this act].

1 NEW SECTION. Section 5. Applicability date. [This  
 2 act] applies to tax years beginning after December 31, 1989.

-End-