HOUSE BILL NO. 90

INTRODUCED BY EUDAILY

IN THE HOUSE

JANUARY 6, 1989 INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.

FIRST READING.

JANUARY 18, 1989 COMMITTEE RECOMMEND BILL DO PASS AS AMENDED. REPORT ADOPTED.

JANUARY 19, 1989 PRINTING REPORT.

JANUARY 20, 1989 SECOND READING, DO PASS.

JANUARY 21, 1989 ENGROSSING REPORT.

THIRD READING, PASSED. AYES, 71; NOES, 26.

TRANSMITTED TO SENATE.

IN THE SENATE

JANUARY 25, 1989

JANUARY 23, 1989

INTRODUCED AND REFERRED TO COMMITTEE ON AGRICULTURE, LIVESTOCK & IRRIGATION.

FIRST READING.

FEBRUARY 13, 1989 COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.

FEBRUARY 14, 1989 POSTED ON CONSENT CALENDAR.

OBJECTION FILED AND BILL PLACED ON SECOND READING.

FEBRUARY 27, 1989 SECOND READING, CONCURRED IN.

MARCH 1, 1989 THIRD READING, CONCURRED IN. AYES, 26; NOES, 20.

RETURNED TO HOUSE.

IN THE HOUSE

MARCH 2, 1989

RECEIVED FROM SENATE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

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LC 0550/01

LC 0550/01

Hausk BILL NO. 90 INTRODUCED BY Judaily 1 2 3 A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING FROM PROPERTY 4 5 TAXATION ALL HARNESS, SADDLERY, AND OTHER TACK EQUIPMENT USED SOLELY FOR RECREATIONAL PURPOSES; AMENDING SECTIONS 6 15-6-146 AND 15-6-201, MCA; AND PROVIDING AN IMMEDIATE 7 EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE." 8 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 10 11 Section 1. Section 15-6-146, MCA, is amended to read: *15-6-146. Class sixteen property -- description --12 13 taxable percentage. (1) Class sixteen property includes: (a) harness, saddlery, and other tack equipment not 14 15 exempt under 15-6-201; (b) all other property used for noncommercial purposes 16 which is not real property or an improvement to real 17 property and which is not included in another class or 18 exempt from taxation under Title 15, chapter 6, part 2. 19 (2) Class sixteen property is taxed at 11% of its 20 market value." 21 Section 2. Section 15-6-201, MCA, is amended to read: 22 23 "15-6-201. Exempt categories. (1) The following

24 categories of property are exempt from taxation:

25 (a) the property of:



1 (i) the United States, the state, counties, cities, towns, school districts, except, if congress 2 passes legislation that allows the state to tax property owned by 3 4 an agency created by congress to transmit or distribute 5 electrical energy, the property constructed, owned, or 6 operated by a public agency created by the congress to 7 transmit or distribute electric energy produced at privately 8 owned generating facilities (not including rural electric 9 cooperatives);

10 (ii) irrigation districts organized under the laws of 11 Montana and not operating for profit;

12 (iii) municipal corporations; and

13 (iv) public libraries;

(b) buildings, with land they occupy and furnishings
therein, owned by a church and used for actual religious
worship or for residences of the clergy, together with
adjacent land reasonably necessary for convenient use of
such buildings;

(c) property used exclusively for agricultural and horticultural societies, for educational purposes, and for nonprofit health care facilities, as defined in 50-5-101, licensed by the department of health and environmental sciences and organized under Title 35, chapter 2 or 3. A health care facility that is not licensed by the department of health and environmental sciences and organized under

> -2- INTRODUCED BILL HB90

LC 0550/01

1 Title 35, chapter 2 or 3, is not exempt. 1 2 (d) property that meets the following conditions: 2 (i) is owned and held by any association or 3 3 (k) corporation organized under Title 35, chapter 2, 3, 20, or 4 4 5 21: 5 6 (ii) is devoted exclusively to use in connection with a 6 bv 7 cemetery or cemeteries for which a permanent care and 7 8 improvement fund has been established as provided for in 8 9 Title 35, chapter 20, part 3; and 9 land; 10 (iii) is not maintained and operated for private or 10 corporate profit; 11 11 (e) institutions of purely public charity; 12 12 13 (f) evidence of debt secured by mortgages of record 13 upon real or personal property in the state of Montana; 14 14 15 (q) public art galleries and public observatories not 15 used or held for private or corporate profit; 16 16 17 (h) all household goods and furniture, including but 17 o£ 18 not limited to clocks, musical instruments, sewing machines, 18 19 and wearing apparel of members of the family, used by the 19 20 owner for personal and domestic purposes or for furnishing 20 or equipping the family residence: 21 21 22 (i) a truck canopy cover or topper weighing less than 22 23 300 pounds and having no accommodations attached. Such 23 24 property is also exempt from taxation under 61-3-504(2) and 24 61-3-537. 25 25 rental purposes; and

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

motor homes, travel trailers, and campers;

all watercraft;

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

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

(o) property owned and used by a corporation or association organized and operated exclusively for the care the developmentally disabled, mentally ill, or vocationally handicapped as defined in 18-5-101, which is not operated for gain or profit;

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

(q) harness, saddlery, and other tack equipment used solely for recreational purposes and not for farm, ranch, or 1 tq)(r) property owned by a nonprofit corporation 2 organized to provide facilities primarily for training and practice for or competition in international sports and 3 athletic events and not held or used for private or 4 5 corporate gain or profit. For purposes of this subsection (1)(r), "nonprofit corporation" means an organization 6 7 exempt from taxation under section 501(c) of the Internal Revenue Code and incorporated and admitted under the Montana 8 9 Nonprofit Corporation Act.

(2) (a) The term "institutions of purely public 10 charity" includes organizations owning and operating 11 facilities for the care of the retired or aged or 12 chronically ill, which are not operated for gain or profit. 13 (b) The terms "public art galleries" and "public 14 observatories" include only those art galleries and 15 16 observatories, whether of public or private ownership, that 17 are open to the public without charge at all reasonable hours and are used for the purpose of education only. 18

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

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

(b) \$100,000 in the case of a multifamily residential
 dwelling or a nonresidential structure. (Subsection (1)(c)
 applicable to taxable years beginning after December 31,
 1987--sec. 4, Ch. 455, L. 1987.)"

5 <u>NEW SECTION.</u> Section 3. Extension of authority. Any 6 existing authority to make rules on the subject of the 7 provisions of [this act] is extended to the provisions of 8 [this act].

9 <u>NEW SECTION.</u> Section 4. Effective date -- retroactive 10 applicability. [This act] is effective on passage and 11 approval and applies retroactively, within the meaning of 12 1-2-109, to taxable years beginning after December 31, 1988.

-End-

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STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB090, as introduced

DESCRIPTION OF PROPOSED LEGISLATION:

An act exempting from property taxation all harness, saddlery, and other tack equipment used solely for recreational purposes; and providing an immediate effective date and a retroactive applicability date.

ASSUMPTIONS:

- 1. The taxable value of the state will be \$1,899,969,000 in FY 90 and \$1,869,831,000 in FY 91 (REAC).
- 2. The taxable value of all harness, saddlery, and other tack equipment is \$305,319 in tax year 1988 and is assumed constant in future years under current law.
- 3. It is assumed that all harness, saddlery, and other tack equipment will be declared recreational. The maximum impact of the proposal is estimated.
- 4. Mill levies are 6 mills for universities and 45 mills for the school foundation program. The average county and school levy for the all harness, saddlery, and other tack equipment is 197 mills.
- 5. The proposed legislation applies retroactively to taxable years beginning after December 31, 1988. Personal property of this type is assessed and the tax payable in the first six months after the January 1 assessment date in any assessment year. The fiscal impact portrayed in this note would first be felt in FY89.

FISCAL IMPACT:

		FY '90	-		FY '91	
Revenue Impact:	Current Law	Proposed Law	Difference	Current Law	Proposed Law	Difference
University Levy	11,400,000	11,398,168	(1,832)	11,219,000	11,217,168	(1,832)
School Equalizatio	n 85,499,000	85,485,261	(13,739)	84,142,000	84,128,261	<u>(13,739)</u>
Total	96,899,000	96,883,429	(15,571)	95,361,000	95,345,429	(15,571)

EFFECT ON COUNTY OR OTHER LOCAL REVENUE OR EXPENDITURES:

The maximum impact of the proposal is estimated to be a reduction to county and local school district revenues of \$60,000. Cities and Towns are expected to have a maximum reduction of \$367.

RAY/SHACKLEFORD, DIRECTOR DATE Office of Budget/ and Program Planning

PRIMARY SPONSOR DATE Fiscal Note for HB090, as introduced

51st Legislature

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HB 0090/02

APPROVED BY COMMITTEE ON TAXATION

1 HOUSE BILL NO. 90 2 INTRODUCED BY EUDAILY 3 A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING FROM PROPERTY 4 5 TAXATION ALL HARNESS, SADDLERY, AND OTHER TACK EQUIPMENT 6 USED--SOLELY--FOR--RECREATIONAL--PURPOSES; AMENDING SECTIONS 7 15-6-146 AND 15-6-201, MCA; AND PROVIDING AN IMMEDIATE R EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE." 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 10 Section 1. Section 15-6-146, MCA, is amended to read: 11 12 "15-6-146. Class sixteen property -- description --13 taxable percentage. (1) Class sixteen property includes: 14 (a)--harness;--saddlery;--and--other-tack-equipment not 15 exempt-under-15-6-201; 16 (b) all other property used for noncommercial purposes 17 which is not real property or an improvement to real 18 property and which is not included in another class or 19 exempt from taxation under Title 15, chapter 6, part 2. 20 (2) Class sixteen property is taxed at 11% of its 21 market value." Section 2. Section 15-6-201, MCA, is amended to read: 22 23 "15-6-201. Exempt categories. (1) The following 24 categories of property are exempt from taxation: 25 (a) the property of:

1 (i) the United States, the state, counties, cities, 2 towns, school districts, except, if congress passes legislation that allows the state to tax property owned by 3 an agency created by congress to transmit or distribute 4 5 electrical energy, the property constructed, owned, or 6 operated by a public agency created by the congress to transmit or distribute electric energy produced at privately 7 owned generating facilities (not including rural electric 8 9 cooperatives);

10 (ii) irrigation districts organized under the laws of

11 Montana and not operating for profit;

12 (iii) municipal corporations; and

13 (iv) public libraries;

(b) buildings, with land they occupy and furnishings
therein, owned by a church and used for actual religious
worship or for residences of the clergy, together with
adjacent land reasonably necessary for convenient use of
such buildings;

(c) property used exclusively for agricultural and horticultural societies, for educational purposes, and for nonprofit health care facilities, as defined in 50-5-101, licensed by the department of health and environmental sciences and organized under Title 35, chapter 2 or 3. A health care facility that is not licensed by the department of health and environmental sciences and organized under

Nontana Legislative Council

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HB 90 SECOND READING

1 Title 35, chapter 2 or 3, is not exempt. 1 2 (d) property that meets the following conditions: 2 3 (i) is owned and held by any association or 3 corporation organized under Title 35, chapter 2, 3, 20, or 4 4 (1) all watercraft: 5 21: 5 6 (ii) is devoted exclusively to use in connection with a 6 bv 7 cemetery or cemeteries for which a permanent care and 7 8 improvement fund has been established as provided for in 8 Title 35, chapter 20, part 3; and 9 9 land: 10 (iii) is not maintained and operated for private or 10 corporate profit; 11 11 12 (e) institutions of purely public charity; 12 13 (f) evidence of debt secured by mortgages of record 13 14 upon real or personal property in the state of Montana; or dig for oil, gas, coal, or minerals; 14 15 (g) public art galleries and public observatories not 15 16 used or held for private or corporate profit; 16 17 (h) all household goods and furniture, including but 17 18 not limited to clocks, musical instruments, sewing machines, 18 19 and wearing apparel of members of the family, used by the 19 20 owner for personal and domestic purposes or for furnishing 20 21 or equipping the family residence; 21 22 (i) a truck canopy cover or topper weighing less than 22 23 300 pounds and having no accommodations attached. Such 23 24 property is also exempt from taxation under 61-3-504(2) and 24 25 61-3-537. 25 rental-purposes; and HB 90 -3--4-

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

(k) motor homes, travel trailers, and campers;

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

(n) the right of entry that is a property right reserved in land or received by mesne conveyance (exclusive of leasehold interests), devise, or succession to enter land whose surface title is held by another to explore, prospect,

(o) property owned and used by a corporation or association organized and operated exclusively for the care of the developmentally disabled, mentally ill, or vocationally handicapped as defined in 18-5-101, which is not operated for gain or profit;

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

(q) harness, saddlery, and other tack equipment used solely-for-recreational-purposes-and-not-for-farm; ranch; or

tgt(r) property owned by a nonprofit corporation 1 organized to provide facilities primarily for training and 2 practice for or competition in international sports and 3 athletic events and not held or used for private or 4 corporate gain or profit. For purposes of this subsection 5 (1)(r), "nonprofit corporation" means an organization 6 exempt from taxation under section 501(c) of the Internal 7 Revenue Code and incorporated and admitted under the Montana 8 Nonprofit Corporation Act. 9

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(2) (a) The term "institutions of purely public 10 charity" includes organizations owning and operating 11 facilities for the care of the retired or aged or 12 chronically ill, which are not operated for gain or profit. 13 (b) The terms "public art galleries" and "public 14 observatories" include only those art galleries and 15 observatories, whether of public or private ownership, that 16 are open to the public without charge at all reasonable 17 hours and are used for the purpose of education only. 18

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

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

(b) \$100,000 in the case of a multifamily residential
 dwelling or a nonresidential structure. (Subsection (1)(c)
 applicable to taxable years beginning after December 31,
 1987--sec. 4, Ch. 455, L. 1987.)"

5 <u>NEW SECTION.</u> Section 3. Extension of authority. Any 6 existing authority to make rules on the subject of the 7 provisions of [this act] is extended to the provisions of 8 [this act].

9 <u>NEW SECTION.</u> Section 4. Effective date -- retroactive 10 applicability. [This act] is effective on passage and 11 approval and applies retroactively, within the meaning of 12 1-2-109, to taxable years beginning after December 31, 1988.

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1	HOUSE BILL NO. 90	1	(i) the United States, the state, counties, cities,
2	INTRODUCED BY EUDAILY	2	towns, school districts, except, if congress passes
3		3	legislation that allows the state to tax property owned by
4	A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING FROM PROPERTY	4	an agency created by congress to transmit or distribute
5	TAXATION ALL HARNESS, SADDLERY, AND OTHER TACK EQUIPMENT	5	electrical energy, the property constructed, owned, or
6	USEDSOLELYPORRECREATIONALPURPOSES; AMENDING SECTIONS	6	operated by a public agency created by the congress to
7	15-6-146 AND 15-6-201, MCA; AND PROVIDING AN IMMEDIATE	7	transmit or distribute electric energy produced at privately
8	EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."	8	owned generating facilities (not including rural electric
9		9	cooperatives);
10	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:	10	(ii) irrigation districts organized under the laws of
11	Section 1. Section 15-6-146, MCA, is amended to read:	11	Montana and not operating for profit;
12	*15-6-146. Class sixteen property description	12	(iii) municipal corporations; and
13	taxable percentage. (1) Class sixteen property includes:	13	(iv) public libraries;
14	fa}harness;saddlery;andother-tack-equipment not	14	(b) buildings, with land they occupy and furnishings
15	exempt-under-15-6-201;	15	therein, owned by a church and used for actual religious
16	(b) all other property used for noncommercial purposes	16	worship or for residences of the clergy, together with
17	which is not real property or an improvement to real	17	adjacent land reasonably necessary for convenient use of
18	property and which is not included in another class or	18	such buildings;
19	exempt from taxation under Title 15, chapter 6, part 2.	19	(c) property used exclusively for agricultural and
20	(2) Class sixteen property is taxed at 11% of its	20	horticultural societies, for educational purposes, and for
21	market value."	21	nonprofit health care facilities, as defined in 50-5-101,
22	Section 2. Section 15-6-201, MCA, is amended to read:	22	licensed by the department of health and environmental
23	*15-6-201. Exempt categories. (1) The following	23	sciences and organized under Title 35, chapter 2 or 3. A
24	categories of property are exempt from taxation:	24	health care facility that is not licensed by the department
25	(a) the property of:	25	of health and environmental sciences and organized under
	(a) the property of		



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THIRD READING

1 1 (j) a bicycle, as defined in 61-1-123, used by the Title 35, chapter 2 or 3, is not exempt. 2 (d) property that meets the following conditions: 2 3 (i) is owned and held by any association or 3 4 corporation organized under Title 35, chapter 2, 3, 20, or 4 5 21; 5 (ii) is devoted exclusively to use in connection with a 6 б by cemetery or cemeteries for which a permanent care and 7 7 improvement fund has been established as provided for in 8 8 Title 35, chapter 20, part 3; and 9 9 land: 10 (iii) is not maintained and operated for private or 10 11 corporate profit; 11 12 (e) institutions of purely public charity; 12 13 (f) evidence of debt secured by mortgages of record whose surface title is held by another to explore, prospect, 13 upon real or personal property in the state of Montana; 14 14 15 (g) public art galleries and public observatories not 15 16 used or held for private or corporate profit; 16 17 (h) all household goods and furniture, including but 17 of not limited to clocks, musical instruments, sewing machines, 18 18 19 and wearing apparel of members of the family, used by the 19 20 owner for personal and domestic purposes or for furnishing 20 or equipping the family residence; 21 21 (i) a truck canopy cover or topper weighing less than 22 22 23 23 300 pounds and having no accommodations attached. Such 24 property is also exempt from taxation under 61-3-504(2) and 24 25 61-3-537. 25 rental-purposes; and

owner for personal transportation purposes; (k) motor homes, travel trailers, and campers; (1) all watercraft: (m) land, fixtures, buildings, and improvements owned a cooperative association or nonprofit corporation organized to furnish potable water to its members or customers for uses other than the irrigation of agricultural (n) the right of entry that is a property right reserved in land or received by mesne conveyance (exclusive of leasehold interests), devise, or succession to enter land

or dig for oil, gas, coal, or minerals;

(o) property owned and used by a corporation or association organized and operated exclusively for the care the developmentally disabled, mentally ill, or vocationally handicapped as defined in 18-5-101, which is not operated for gain or profit;

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

(q) harness, saddlery, and other tack equipment used

solely-for-recreational-purposes-and-not-for-farm; ranch; -or

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fqf(**r**) property owned by a nonprofit corporation 1 organized to provide facilities primarily for training and 2 3 practice for or competition in international sports and 4 athletic events and not held or used for private or corporate gain or profit. For purposes of this subsection S (1)(r), "nonprofit corporation" means an organization 6 7 exempt from taxation under section 501(c) of the Internal Revenue Code and incorporated and admitted under the Montana 8 9 Nonprofit Corporation Act.

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term "institutions of purely public 10 (2) (a) The 11 charity" includes organizations owning and operating facilities for the care of the retired or aged or 12 chronically ill, which are not operated for gain or profit. 13 14 (b) The terms "public art galleries" and "public observatories" include only those art galleries and 15 observatories, whether of public or private ownership, that 16 are open to the public without charge at all reasonable 17 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;

(b) \$100,000 in the case of a multifamily residential
 dwelling or a nonresidential structure. (Subsection (1)(c)
 applicable to taxable years beginning after December 31,
 1987--sec. 4, Ch. 455, L. 1987.)"

5 <u>NEW SECTION.</u> Section 3. Extension of authority. Any 6 existing authority to make rules on the subject of the 7 provisions of [this act] is extended to the provisions of 8 [this act].

<u>NEW SECTION.</u> Section 4. Effective date -- retroactive
 applicability. [This act] is effective on passage and
 approval and applies retroactively, within the meaning of
 1-2-109, to taxable years beginning after December 31, 1988.
 -End-

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1	HOUSE BILL NO. 90					
2	INTRODUCED BY EUDAILY					
3						
4	A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING FROM PROPERTY					
5	TAXATION ALL HARNESS, SADDLERY, AND OTHER TACK EQUIPMENT					
6	USED901ELYPORRECREATIONALPURPOSES; AMENDING SECTIONS					
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REFERENCE BILL

1 Title 35, chapter 2 or 3, is not exempt. 1 (j) a bicycle, as defined in 61-1-123, used by the 2 (d) property that meets the following conditions: 2 owner for personal transportation purposes; 3 (i) is owned and held by any association or 3 motor homes, travel trailers, and campers; (k) corporation organized under Title 35, chapter 2, 3, 20, or 4 4 all watercraft; 5 21: 5 (m) land, fixtures, buildings, and improvements owned 6 (ii) is devoted exclusively to use in connection with a 6 by a cooperative association or nonprofit corporation 7 cemetery or cemeteries for which a permanent care and 7 organized to furnish potable water to its members or improvement fund has been established as provided for in 8 8 customers for uses other than the irrigation of agricultural 9 Title 35, chapter 20, part 3; and 9 land; 10 (iii) is not maintained and operated for private or 10 (n) the right of entry that is a property right 11 corporate profit: 11 reserved in land or received by mesne conveyance (exclusive 12 (e) institutions of purely public charity; 12 of leasehold interests), devise, or succession to enter land 13 (f) evidence of debt secured by mortgages of record 13 whose surface title is held by another to explore, prospect, 14 upon real or personal property in the state of Montana; 14 or dig for oil, gas, coal, or minerals: 15 (g) public art galleries and public observatories not 15 (o) property owned and used by a corporation or 16 used or held for private or corporate profit; association organized and operated exclusively for the care 16 17 of the developmentally disabled, mentally ill, or (h) all household goods and furniture, including but 17 18 not limited to clocks, musical instruments, sewing machines, vocationally handicapped as defined in 18-5-101, which is 18 19 and wearing apparel of members of the family, used by the 19 not operated for gain or profit: 20 owner for personal and domestic purposes or for furnishing 20 (p) all farm buildings with a market value of less than \$500 and all agricultural implements and machinery with 21 or equipping the family residence; 21 22 a market value of less than \$100; and (i) a truck canopy cover or topper weighing less than 22 23 (q) harness, saddlery, and other tack equipment used 300 pounds and having no accommodations attached. Such 23 24 property is also exempt from taxation under 61-3-504(2) and solely-for-recreational-purposes-and not-for-tarm; ranch; or 24 61-3-537. 25 rental-purposes; and 25 - 4 -

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 -End-

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