

SENATE BILL 206

Introduced by Devlin, et al.

1/21	Introduced
1/21	Referred to Taxation
1/23	Fiscal Note Requested
1/26	Hearing
1/27	Committee Report--Bill Passed as Amended
1/27	Fiscal Note Received
1/28	Fiscal Note Printed
1/31	2nd Reading Passed
2/02	3rd Reading Passed

Transmitted to House

2/21	Referred to Taxation
3/08	Hearing
3/08	Committee Report--Bill Concurred
3/13	Rereferred to Taxation
	Died in Committee

1 *Algate* BILL NO. *206*  
2 INTRODUCED BY *Algate M. Hansen, St. Johnston Bob Brown*  
3 *Guerra Speer ABrams*

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A MINIMUM  
5 PROPERTY TAX PAYMENT FOR PROPERTY TAXES DUE; AND PROVIDING  
6 AN APPLICABILITY DATE."

7  
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 NEW SECTION. Section 1. Minimum tax payment --  
10 limitation of appeal. (1) If the taxes and assessments due  
11 for the current year shown in the written notice sent to the  
12 taxpayer as required in 15-16-101(2) are less than \$2, the  
13 county treasurer shall notify the taxpayer that a minimum  
14 tax of \$2 is imposed and due. The \$2 tax is imposed for  
15 purposes of defraying administrative expenses incurred in  
16 administering the tax.

17 (2) The notification of the \$2 minimum tax required by  
18 subsection (1) must be made in the notice required in  
19 15-16-101(2).

20 (3) The minimum tax imposed by this section is not  
21 affected by the limitation on property taxes contained in  
22 Title 15, chapter 10, part 4.

23 NEW SECTION. Section 2. Limitation of applicability.  
24 The minimum tax imposed by [section 1] is not affected by  
25 the provisions of this part.

1 NEW SECTION. Section 3. Extension of authority. Any  
2 existing authority to make rules on the subject of the  
3 provisions of [this act] is extended to the provisions of  
4 [this act].

5 NEW SECTION. Section 4. Codification instruction. (1)  
6 [Section 1] is intended to be codified as an integral part  
7 of Title 15, chapter 16, and the provisions of Title 15  
8 apply to [section 1].

9 (2) [Section 2] is intended to be codified as an  
10 integral part of Title 15, chapter 10, part 4, and the  
11 provisions of Title 15, chapter 10, apply to [section 2].

12 NEW SECTION. Section 5. Applicability. [This act]  
13 applies to taxable year 1990, beginning January 1, 1990, and  
14 to all taxable years thereafter.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB206, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An Act to establish a minimum property tax payment for property taxes due; and providing an applicability date.

FISCAL IMPACT:

This proposal has no fiscal impact on the Department of Revenue.

EFFECT ON COUNTY OR OTHER LOCAL REVENUE OR EXPENDITURES:

Due to the small increase in tax imposed by this proposal and the relatively small number of properties involved, the revenue impact of this proposal would be minimal. There are no additional expenditures involved in this proposal.

*Ray Shackelford*

*1/27/89*

RAY SHACKLEFORD, BUDGET DIRECTOR  
OFFICE OF BUDGET AND PROGRAM PLANNING

DATE

*Gerry Devlin*

GERRY DEVLIN, PRIMARY SPONSOR

DATE

Fiscal Note for SB206, as introduced

**SB 206**

APPROVED BY COMMITTEE  
ON TAXATION

SENATE BILL NO. 206

INTRODUCED BY DEVLIN, HANSON, KASTEN, B. BROWN,

IVERSON, SPAETH, ABRAMS

A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A MINIMUM  
PROPERTY TAX PAYMENT FOR PROPERTY TAXES DUE; AND PROVIDING  
AN APPLICABILITY DATE."

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

NEW SECTION. Section 1. Minimum tax payment --  
limitation of appeal. (1) If the taxes and assessments due  
for the current year shown in the written notice sent to the  
taxpayer as required in 15-16-101(2) are less than \$2 \$5,  
the county treasurer shall notify the taxpayer that a  
minimum tax of \$2 \$5 is imposed and due. The \$2 \$5 tax is  
imposed for purposes of defraying administrative expenses  
incurred in administering the tax.

(2) The notification of the \$2 \$5 minimum tax required  
by subsection (1) must be made in the notice required in  
15-16-101(2).

(3) The minimum tax imposed by this section is not  
affected by the limitation on property taxes contained in  
Title 15, chapter 10, part 4.

NEW SECTION. Section 2. Limitation of applicability.  
The minimum tax imposed by [section 1] is not affected by

the provisions of this part.

NEW SECTION. Section 3. Extension of authority. Any  
existing authority to make rules on the subject of the  
provisions of [this act] is extended to the provisions of  
[this act].

NEW SECTION. Section 4. Codification instruction. (1)  
[Section 1] is intended to be codified as an integral part  
of Title 15, chapter 16, and the provisions of Title 15  
apply to [section 1].

(2) [Section 2] is intended to be codified as an  
integral part of Title 15, chapter 10, part 4, and the  
provisions of Title 15, chapter 10, apply to [section 2].

NEW SECTION. Section 5. Applicability. [This act]  
applies to taxable year 1990, beginning January 1, 1990, and  
to all taxable years thereafter.

-End-

## SENATE BILL NO. 206

INTRODUCED BY DEVLIN, HANSON, KASTEN, B. BROWN,  
IVERSON, SPAETH, ABRAMS

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The minimum tax imposed by [section 1] is not affected by

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existing authority to make rules on the subject of the  
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[this act].

NEW SECTION. Section 4. Codification instruction. (1)  
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of Title 15, chapter 16, and the provisions of Title 15  
apply to [section 1].

(2) [Section 2] is intended to be codified as an  
integral part of Title 15, chapter 10, part 4, and the  
provisions of Title 15, chapter 10, apply to [section 2].

NEW SECTION. Section 5. Applicability. [This act]  
applies to taxable year 1990, beginning January 1, 1990, and  
to all taxable years thereafter.

-End-