

SENATE BILL 301

Introduced by Devlin, et al.

1/31	Introduced
1/31	Referred to Taxation
2/01	Fiscal Note Requested
2/07	Fiscal Note Received
2/09	Hearing
2/09	Fiscal Note Printed
	Died in Committee

1
2 INTRODUCED BY Senate BILL NO. 301
3 Assembly Sub

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO LIMIT THE EXEMPTION
5 FROM TAXATION FOR TELEVISION DISTRICT SERVICES TO
6 SUBSCRIBERS TO A COMMUNITY ANTENNA SYSTEM THAT DOES NOT
7 DIRECTLY OR INDIRECTLY USE ANY SIGNAL REPEATED BY THE
8 TELEVISION DISTRICT; TO PROVIDE AN EXEMPTION FROM TAXATION
9 FOR SUBSCRIBERS TO A COMMUNITY ANTENNA TELEVISION SYSTEM
10 THAT HAS A WRITTEN RETRANSMISSION AGREEMENT WITH THE
11 TELEVISION DISTRICT; AND AMENDING SECTION 7-13-2529, MCA."

12
13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

14 **Section 1.** Section 7-13-2529, MCA, is amended to read:

15 **"7-13-2529. Exemption for nonbenefited taxpayers. (1)**

16 The taxpayers in the television district who do not receive
17 the signal of the television translator station or who
18 receive direct reception from the television station from
19 which the television translator repeats a signal or receive
20 ~~service--through--the--medium-of~~ who are subscribers in good
21 ~~standing to~~ a community antenna system on which they are a
22 ~~subscriber--in--good-standing-will-be~~ that does not directly
23 ~~or indirectly use any signal repeated by the television~~
24 ~~district or that has a written agreement relating to~~
25 ~~retransmission of district signals are~~ exempt from the

1 payment of the tax for the support of the television
2 services of the television district, provided they file an
3 affidavit setting forth any of the grounds above-mentioned
4 described in this subsection. The affidavit shall be filed
5 with the board of trustees, who shall upon the receipt of
6 such the affidavit have the names of such the persons so
7 exempted from the tax for television services stricken from
8 the list of taxpayers certified to the board of county
9 commissioners. The exempted persons ~~shall-not-be~~ are not
10 liable for such the tax.

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

14 (3) Any person or persons who ~~shall~~ make a false or
15 fraudulent claim for exemption as provided in this section
16 ~~shall-be~~ are guilty of a misdemeanor."

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15


In compliance with a written request, there is hereby submitted a Fiscal Note for SB301, as introduced.

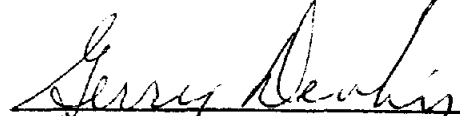
DESCRIPTION OF PROPOSED LEGISLATION:

SB301 would limit the exemption from taxation for television district services to subscribers to certain community antenna systems.

ASSUMPTIONS:

1. The proposed legislation may make some existing TV districts less financially viable.
2. The fiscal impact to the state from the proposed legislation is negligible.

 2/8/89
RAY SHACKLEFORD, BUDGET DIRECTOR DATE
OFFICE OF BUDGET AND PROGRAM PLANNING

 2/8/89
GERRY DEVLIN, PRIMARY SPONSOR DATE
Fiscal Note for SB301, as introduced **SB 301**