

HOUSE BILL 10

Introduced by Bardanouve

7/02	Introduced
7/02	Referred to Taxation
7/02	Fiscal Note Requested
7/06	First Reading
7/07	Fiscal Note Received
7/07	Fiscal Note Printed
7/08	Hearing
	Died in Committee

1 HOUSE BILL NO. 10

2 INTRODUCED BY BARDANOUVE

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING THAT COMPUTER
5 SOFTWARE IS TAXABLE PERSONAL PROPERTY IF USED IN COMMERCIAL
6 ESTABLISHMENTS; AMENDING SECTION 15-6-138, MCA; AND
7 PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY
8 DATE."

9
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 Section 1. Section 15-6-138, MCA, is amended to read:

12 "15-6-138. Class eight property -- description --
13 taxable percentage. (1) Class eight property includes:

14 (a) all agricultural implements and equipment;

15 (b) all mining machinery, fixtures, equipment, tools
16 that are not exempt under 15-6-201(1)(r), and supplies
17 except those included in class five;

18 (c) all manufacturing machinery, fixtures, equipment,
19 tools that are not exempt under 15-6-201(1)(r), and supplies
20 except those included in class five;

21 (d) all trailers, including those prorated under
22 15-24-102, except those subject to taxation under
23 61-3-504(2);

24 (e) all goods and equipment intended for rent or lease,
25 except goods and equipment specifically included and taxed

1 in another class;

2 (f) buses and trucks having a rated capacity of more
3 than 1 ton, including those prorated under 15-24-102;

4 (g) truck toppers weighing more than 300 pounds;

5 (h) furniture, fixtures, and equipment (including
6 computer software), except that specifically included in
7 another class, used in commercial establishments as defined
8 in this section;

9 (i) x-ray and medical and dental equipment;

10 (j) citizens' band radios and mobile telephones;

11 (k) radio and television broadcasting and transmitting
12 equipment;

13 (l) cable television systems;

14 (m) coal and ore haulers;

15 (n) theater projectors and sound equipment; and

16 (o) all other property not included in any other class
17 in this part, except that property subject to a fee in lieu
18 of a property tax.

19 (2) As used in this section, "coal and ore haulers"
20 means nonhighway vehicles that exceed 18,000 pounds per axle
21 and that are primarily designed and used to transport coal,
22 ore, or other earthen material in a mining or quarrying
23 environment.

24 (3) "Commercial establishment" includes any hotel;
25 motel; office; petroleum marketing station; or service,

1 wholesale, retail, or food-handling business.

2 (4) Class eight property is taxed at 9% of its market
3 value."

4 NEW SECTION. **Section 2.** Effective date --
5 applicability. [This act] is effective January 1, 1993, and
6 applies to tax years beginning after December 31, 1992.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB0010, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act providing that computer software is taxable personal property if used in commercial establishments; and providing an effective date and an applicability date.

FISCAL IMPACT:

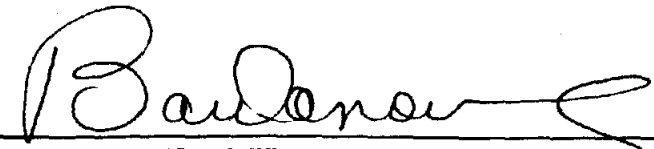
This bill inserts language into statute reflecting current practice. The bill will not impact current revenue or current expenditures.



STEVE YEAKER, BUDGET DIRECTOR
Office of Budget and Program Planning

7/7/92

DATE



FRANCIS BARDANOUE, PRIMARY SPONSOR

DATE

Fiscal Note for HB0010, as introduced

HB 10