

HOUSE BILL 23

Introduced by Daily, et al.

7/08	Introduced
7/08	Referred to Taxation
7/08	Fiscal Note Requested
7/08	First Reading
7/10	Hearing
7/10	Fiscal Note Received
	Died in Committee

1 *HOUSE* BILL NO. *23*
 2 INTRODUCED BY *Raeel Kimberley*
 3 *James A. Houlston* *Rafey* *etc. at* *Montana*
 4 *P. H. Gohier* *Case* *Menahan* *Harvey*

4 A BILL FOR AN ACT ENTITLED: "AN ACT IMPOSING A 25 PERCENT
 5 PROPERTY TAX SURTAX ON NONRESIDENTS; DEPOSITING THE TAX
 6 PROCEEDS IN THE GENERAL FUND; AND PROVIDING AN APPLICABILITY
 7 DATE."

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

10 NEW SECTION. **Section 1.** Property tax surtax --
 11 disposition. (1) There is a surtax on all property in the
 12 state liable to taxation and owned by a nonresident natural
 13 person or a nonresident business or other entity. The surtax
 14 is 25% of the property tax computed and levied under this
 15 title.

16 (2) The county treasurer shall transfer the surtax
 17 proceeds collected under subsection (1) to the state
 18 treasurer for deposit in the state general fund.

19 (3) The surtax imposed by this section is not affected
 20 by the limitations on property taxes contained in Title 15,
 21 chapter 10, part 4.

22 (4) For purposes of this section:

23 (a) a "nonresident business or other entity" is one
 24 whose principal place from which the trade, business, or
 25 activity of the business or entity is directed or managed is

1 not in this state; and

2 (b) a "nonresident natural person" is a person whose
 3 true, fixed, and permanent home, to which the person intends
 4 to return when absent from it, is not in this state.

5 NEW SECTION. **Section 2.** Limitation of applicability.
 6 The surtax imposed by [section 1] is not affected by the
 7 provisions of this part.

8 NEW SECTION. **Section 3.** Codification instruction. (1)
 9 [Section 1] is intended to be codified as an integral part
 10 of Title 15, chapter 6, and the provisions of Title 15,
 11 chapter 6, apply to [section 1].

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

16 NEW SECTION. **Section 4.** Applicability. [This act]
 17 applies to tax years beginning after December 31, 1992.

-End-



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INTRODUCED BILL