

HOUSE BILL NO. 327

INTRODUCED BY MCCAFFREE, FORRESTER

IN THE HOUSE

JANUARY 23, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
JANUARY 28, 1993	COMMITTEE RECOMMEND BILL DO PASS AS AMENDED. REPORT ADOPTED.
JANUARY 29, 1993	PRINTING REPORT.
FEBRUARY 4, 1993	SECOND READING, DO PASS.
FEBRUARY 5, 1993	ENGROSSING REPORT.
FEBRUARY 6, 1993	THIRD READING, PASSED. AYES, 87; NOES, 10.
	TRANSMITTED TO SENATE.

IN THE SENATE

FEBRUARY 9, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
MARCH 5, 1993	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
MARCH 6, 1993	SECOND READING, CONCURRED IN.
MARCH 8, 1993	THIRD READING, CONCURRED IN. AYES, 44; NOES, 4.
	RETURNED TO HOUSE.

IN THE HOUSE

MARCH 16, 1993	SENT TO ENROLLING.
MARCH 17, 1993	REPORTED CORRECTLY ENROLLED.
MARCH 21, 1993	SIGNED BY SPEAKER.

IN THE SENATE

MARCH 24, 1993

SIGNED BY PRESIDENT.

IN THE HOUSE

MARCH 29, 1993

DELIVERED TO GOVERNOR.

APRIL 1, 1993

RETURNED FROM GOVERNOR WITH  
RECOMMENDED AMENDMENTS.

APRIL 12, 1993

SECOND READING, GOVERNOR'S RECOM-  
MENDED AMENDMENTS CONCURRED IN.

APRIL 13, 1993

THIRD READING, GOVERNOR'S RECOM-  
MENDED AMENDMENTS CONCURRED IN.

TRANSMITTED TO SENATE.

IN THE SENATE

APRIL 16, 1993

SECOND READING, GOVERNOR'S RECOM-  
MENDED AMENDMENTS CONCURRED IN.

APRIL 17, 1993

THIRD READING, GOVERNOR'S RECOM-  
MENDED AMENDMENTS CONCURRED IN.

IN THE HOUSE

APRIL 19, 1993

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 House BILL NO. 327  
2 INTRODUCED BY Sen. M. J. Forester  
3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THAT THE \$5  
5 MINIMUM PROPERTY TAX APPLIES TO ALL REAL AND PERSONAL  
6 PROPERTY TAXES; CLARIFYING THAT THE EXCESS IS TO BE  
7 DEPOSITED IN THE COUNTY GENERAL FUND; AMENDING SECTION  
8 15-16-118, MCA; AND PROVIDING AN APPLICABILITY DATE."  
9

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

11 **Section 1.** Section 15-16-118, MCA, is amended to read:

12 "15-16-118. Minimum tax payment -- limitation of  
13 appeal. (1) If the taxes and special assessments due for the  
14 current year shown in the written notice sent to the  
15 taxpayer as required in 15-16-101(2) are less than \$5 or of  
16 a tax notice of taxes and special assessments due on  
17 personal property is less than \$5, the county treasurer  
18 shall notify the taxpayer that a minimum tax of \$5 is  
19 imposed and due. The \$5 tax is imposed for purposes of  
20 defraying administrative expenses incurred in administering  
21 the tax. The difference between the taxes and special  
22 assessments and the minimum tax of \$5 is to be deposited in  
23 the county general fund.

24 (2) The notification of the \$5 minimum tax required by  
25 subsection (1) must be made in the notice required in

1 15-16-101(2) or in the notice of taxes and special  
2 assessments due on personal property.

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

6 **NEW SECTION. Section 2. Applicability.** [Section 1]  
7 applies to all tax notices sent to taxpayers after September  
8 30, 1993.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

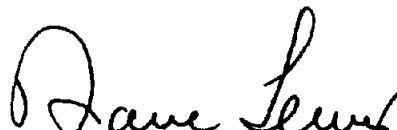
In compliance with a written request, there is hereby submitted a Fiscal Note for HB0327, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act clarifying that the \$5 minimum property tax applies to all real and personal property taxes; clarifying that the excess is to be deposited in the county general fund; and providing an applicability date.

FISCAL IMPACT:

The proposal has a minimal fiscal impact.

 1-27-93  
DAVID LEWIS, BUDGET DIRECTOR      DATE  
Office of Budget and Program Planning

 1-28-93  
ED MCCAFFREE, PRIMARY SPONSOR      DATE

Fiscal Note for HB0327, as introduced

**HB 327**

APPROVED BY COMMITTEE  
ON TAXATION

## HOUSE BILL NO. 327

INTRODUCED BY MCCAFFREE, PORRESTER

A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THAT THE \$5 MINIMUM PROPERTY TAX APPLIES TO ALL REAL AND PERSONAL PROPERTY TAXES; CLARIFYING THAT THE EXCESS IS TO BE DEPOSITED IN THE COUNTY GENERAL FUND; PROVIDING THAT MINIMUM ASSESSMENT PAYMENTS DO NOT APPLY TO GOVERNMENTAL ENTITIES UNLESS THE TOTAL OF LEVIED AMOUNTS IS LESS THAN \$5; AMENDING SECTION 15-16-118, MCA; AND PROVIDING AN APPLICABILITY DATE."

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the county general fund.

(2) The notification of the \$5 minimum tax required by subsection (1) must be made in the notice required in 15-16-101(2) or in the notice of taxes and special assessments due on personal property.

(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.

(4) THE MINIMUM ASSESSMENT IMPOSED BY THIS SECTION DOES NOT APPLY TO ASSESSMENTS LEVIED AGAINST PROPERTY OWNED BY THE STATE OR A COUNTY, CONSOLIDATED LOCAL GOVERNMENT, CITY, TOWN, SCHOOL DISTRICT, OR OTHER GOVERNMENTAL ENTITY UNLESS THE TOTAL ASSESSMENTS LEVIED AGAINST ALL THE PROPERTY OWNED BY THE GOVERNMENTAL ENTITY ARE LESS THAN \$5."

NEW SECTION. Section 2. Applicability. [Section 1] applies to all tax notices sent to taxpayers after September 30, 1993.

-End-

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ON TAXATION

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9 (4) THE MINIMUM ASSESSMENT IMPOSED BY THIS SECTION DOES  
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15 NEW SECTION. Section 2. Applicability. [Section 1]  
16 applies to all tax notices sent to taxpayers after September  
17 30, 1993.

-End-



# OFFICE OF THE GOVERNOR

STATE OF MONTANA



MARC RACICOT  
GOVERNOR

STATE CAPITOL  
HELENA, MONTANA 59620-0801

April 1, 1993

The Honorable Fred Van Valkenburg  
President of the Senate  
State Capitol  
Helena MT 59620

The Honorable John Mercer  
Speaker of the House  
State Capitol  
Helena MT 59620

Dear President Van Valkenburg and Speaker Mercer:

In accordance with the power vested in me as Governor by the Constitution and laws of the State of Montana, I hereby return House Bill 327, "AN ACT CLARIFYING THAT THE \$5 MINIMUM PROPERTY TAX APPLIES TO ALL REAL AND PERSONAL PROPERTY TAXES; CLARIFYING THAT THE EXCESS IS TO BE DEPOSITED IN THE COUNTY GENERAL FUND; PROVIDING THAT MINIMUM ASSESSMENT PAYMENTS DO NOT APPLY TO GOVERNMENTAL ENTITIES UNLESS THE TOTAL OF LEVIED AMOUNTS IS LESS THAN \$5; AMENDING SECTION 15-16-118, MCA; AND PROVIDING AN APPLICABILITY DATE," with the attached amendments.

A typographical error in section one of House Bill No. 327 leaves the first sentence of that section unclear. The section intended that a minimum property tax be imposed if a tax notice of taxes and special assessments due on personal property is less than five dollars. The word "if" has incorrectly been typed "of."

Representative McCaffree is in agreement that the bill be returned with an amendment that would correct this error.

Sincerely,

A handwritten signature in cursive script that reads "Marc Racicot".

MARC RACICOT  
Governor



GOVERNOR'S AMENDMENTS TO  
HOUSE BILL NO. 327  
(REFERENCE COPY)  
APRIL 1, 1993

1. Page 1, line 18.  
Strike: "of"  
Insert: "if"

*Gov Amend  
HB 327*

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