

SENATE BILL NO. 106

INTRODUCED BY GAGE
BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE SENATE

JANUARY 8, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON LOCAL GOVERNMENT.
JANUARY 22, 1993	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
JANUARY 23, 1993	PRINTING REPORT. SECOND READING, DO PASS.
JANUARY 25, 1993	ENGROSSING REPORT. THIRD READING, PASSED. AYES, 50; NOES, 0. TRANSMITTED TO HOUSE.

IN THE HOUSE

JANUARY 26, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON LOCAL GOVERNMENT. FIRST READING.
APRIL 7, 1993	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
APRIL 12, 1993	SECOND READING, CONCURRED IN.
APRIL 13, 1993	THIRD READING, CONCURRED IN. AYES, 78; NOES, 22.
APRIL 14, 1993	RETURNED TO SENATE.

IN THE SENATE

APRIL 15, 1993	SENT TO ENROLLING. REPORTED CORRECTLY ENROLLED.
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1 Senate BILL NO. 106
2 INTRODUCED BY SAH
3 BY REQUEST OF THE DEPARTMENT OF REVENUE
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5 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE REFUND OF
6 LOCAL GOVERNMENT TAXES BY A COUNTY; PROVIDING FOR JUDICIAL
7 REVIEW OF A TAX REFUND DECISION BY COUNTY COMMISSIONERS;
8 AMENDING SECTIONS 15-16-602, 15-16-612, 15-16-613,
9 15-24-920, AND 20-15-403, MCA; AND REPEALING SECTION
10 15-16-601, MCA."

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12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
13 NEW SECTION. Section 1. Refund of taxes -- limitations
14 on refunds. (1) Subject to the provisions in subsections (2)
15 and (3), a board of county commissioners shall order a
16 refund:

17 (a) on a tax, penalty, interest, or cost paid more than
18 once or erroneously or illegally collected if an appeal
19 pursuant to 15-1-402 was not available;

20 (b) on a tax paid for which a refund is allowed under
21 15-16-612 or 15-16-613;

22 (c) on a tax, penalty, or interest collected as a
23 result of an error in the description or location of real
24 property or improvements or for duplicate taxes paid as
25 determined by the department of revenue;

1 (d) on net or gross proceeds tax, centrally assessed
2 property tax, or local government severance tax, penalty, or
3 interest when the department of revenue notifies the board
4 of county commissioners of an assessment revision completed
5 pursuant to 15-8-601; or

6 (e) upon entry of a decision either by the district
7 court or by the state tax appeal board under 15-2-306 that
8 has not been appealed to a higher court.

9 (2) The taxpayer shall prove that a refund is due under
10 subsection (1)(a) or (1)(b).

11 (3) A refund may not be granted under subsection (1)(a)
12 or (1)(b) unless the taxpayer or a representative of the
13 taxpayer files a written claim with the board of county
14 commissioners within 10 years after the date when the second
15 half of the taxes would have become delinquent if the taxes
16 had not been paid.

17 NEW SECTION. Section 2. Judicial review of tax refund
18 denials. (1) A taxpayer aggrieved by a final decision of the
19 board of county commissioners under [section 1] is entitled
20 to a judicial review of the decision under this section.

21 (2) Proceedings for review of a decision of the board
22 of county commissioners must be instituted by filing a
23 petition for judicial review in the district court of the
24 county within 30 days of receipt of the board's decision. A
25 copy of the petition must be served on the board of county

commissioners within 10 days of the filing of the petition.

(3) Review of a decision of the board of county commissioners must be conducted by the district court under the standards of review set out in 2-4-704. Additional evidence may be received by the district court under the standards set out in 2-4-703.

NEW SECTION. Section 3. Payment of refunds. (1) In the order to refund a tax, penalty, interest, or cost under [section 1], the board of county commissioners shall determine the method of payment. The board may refund the amount due the taxpayer in installments over a period not to exceed 10 years. If the refund is made in installments, the taxpayer is entitled to interest on the unpaid balance at the interest rate received on public money invested by the county as provided in Title 7, chapter 6, part 2; Title 7, chapter 6, part 27; or 17-6-204.

(2) A refund of a tax, penalty, interest, or cost under [section 1] must be paid by the county treasurer out of the general fund of the county. The county treasurer shall transfer money from other funds of the county and of the state, school district, or other taxing jurisdictions that are proratably responsible for the refunds as may be necessary to reimburse the county general fund for the refund.

Section 4. Section 15-16-602, MCA, is amended to read:

"15-16-602. Concurrent remedies. ~~Section--15-16-601 [Sections 1 through 3] shall~~ may not be deemed considered or construed to be in conflict with the provisions of ~~part-4-of~~ chapter 1, part 4. ~~but-15-16-601 [Sections 1 through 3]~~ and the provisions of such part 4 ~~shall~~ provide and afford concurrent remedies."

Section 5. Section 15-16-612, MCA, is amended to read:

"15-16-612. Refund of tax paid. (1) If the property is destroyed after the property taxes have been paid for the current year, the taxpayer is entitled to a refund of the amount of tax paid in excess of the adjusted amount required by 15-16-611.

(2) A refund ~~shall~~ must be made as provided for in ~~15-16-601 [sections 1 through 3]~~."

Section 6. Section 15-16-613, MCA, is amended to read:

"15-16-613. Refund of certain taxes paid on migratory property. (1) Subject to the provisions of ~~15-16-601 [sections 1 through 3]~~ and upon proof that a tax was paid in another state on the same property, a taxpayer whose property is assessed under 15-24-303 for a period longer than the actual number of months that the property has taxable situs in the state is entitled to a refund, as provided in this section.

(2) To obtain a refund, a taxpayer shall file an application for refund with the county treasurer in the

1 county where the property was originally taxed. A If a
 2 taxpayer receives an order by the board of county
 3 commissioners pursuant to [section 1], the taxpayer shall
 4 apply for a refund allowed under this section by January 31
 5 following the year of assessment, and the The county shall
 6 make the refund within the first quarter of the following
 7 fiscal year. The application must be made on a form provided
 8 by the department of revenue and may require information as
 9 prescribed by rule of the department.

10 (3) The amount of the refund is the difference between
 11 the amount of tax paid under 15-24-303 and the tax owed
 12 based upon the number of months the property had taxable
 13 situs in the state for the year. The refund may not exceed
 14 the amount of the tax paid.

15 (4) For the purposes of this section, "month" means any
 16 part of a calendar month."

17 **Section 7.** Section 15-24-920, MCA, is amended to read:

18 "15-24-920. Election for proration of tax on livestock
 19 -- refunds -- additional assessment. (1) An owner of
 20 livestock who moves his the livestock interstate may elect
 21 to have his the nonexempt livestock taxed on a prorated
 22 basis.

23 (2) The owner shall file his an election with the
 24 county assessor:

25 (a) on the statement required in 15-24-903; or

1 (b) if his the livestock have taxable situs in the
 2 state before March 1, on a form prescribed by the
 3 department. The statement must indicate the number of months
 4 the owner's livestock will be in the state.

5 (3) If a livestock owner elects to be taxed on a
 6 prorated basis, the tax on livestock that are moved
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 8 number of months the livestock have taxable situs in the
 9 county to the total number of months in the taxable year.
 10 Livestock must be prorated as provided in this section
 11 regardless of when the livestock gain taxable situs in the
 12 county during the taxable year.

13 (4) Subject to the provisions of 15-16-601 [sections 1
 14 through 3], a taxpayer whose nonexempt livestock are
 15 assessed under subsection (3) for a period longer than the
 16 actual number of months that the livestock have taxable
 17 situs in the state is entitled to a refund. The amount of
 18 the refund is equal to the difference between the original
 19 prorated amount paid and the subsequent amount owed after
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 22 allowed under this subsection by January 31 following the
 23 year of assessment. The application must include a statement
 24 showing the date when the livestock were moved out of the
 25 state.

1 (5) A taxpayer whose nonexempt livestock are assessed
2 under subsection (3) for a period shorter than the actual
3 number of months that the livestock have taxable situs is
4 subject to additional taxes for the number of additional
5 months that the livestock has taxable situs in the state."

6 **Section 8.** Section 20-15-403, MCA, is amended to read:

7 "20-15-403. Applications of other school district
8 provisions. (1) When the term "school district" appears in
9 the following sections outside of Title 20, the term
10 includes community college districts and the provisions of
11 those sections applicable to school districts apply to
12 community college districts: 2-9-101, 2-9-111, 2-9-316,
13 2-16-114, 2-16-602, 2-16-614, 2-18-703, 7-3-1101, 7-6-2604,
14 7-6-2801, 7-7-123, 7-8-2214, 7-8-2216, 7-11-103, 7-12-4106,
15 7-13-110, 7-13-210, 7-15-4206, 10-1-703, 15-1-101, 15-6-204,
16 15-16-101, ~~15-16-601~~ [section 3], 15-70-301, 15-70-322,
17 17-5-101, 17-5-202, 17-6-103, 17-6-204, 17-6-213, 17-7-201,
18 18-1-201, 18-2-101, 18-2-103, 18-2-113, 18-2-114, 18-2-404,
19 18-2-432, 18-5-205, 19-1-102, 19-1-811, 22-1-309, 25-1-402,
20 27-18-406, 33-20-1104, 39-3-104, 39-4-107, 39-31-103,
21 39-31-304, 39-71-116, 39-71-117, 39-71-2106, 39-71-2206,
22 40-6-237, 41-3-1132, 49-3-101, 49-3-102, 53-20-304,
23 77-3-321, 82-10-201, 82-10-202, 82-10-203, 85-7-2158, and
24 90-6-208 and Rules 4D(2)(g) and 15(c), M.R.Civ.P., as
25 amended.

1 (2) When the term "school district" appears in a
2 section outside of Title 20 but the section is not listed in
3 subsection (1), the school district provision does not apply
4 to a community college district."

5 NEW SECTION. **Section 9. Repealer.** Section 15-16-601,
6 MCA, is repealed.

7 NEW SECTION. **Section 10. Codification instruction.**
8 [Sections 1 through 3] are intended to be codified as an
9 integral part of Title 15, chapter 16, part 6, and the
10 provisions of Title 15, chapter 16, part 6, apply to
11 [sections 1 through 3].

-End-

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ON LOCAL GOVERNMENTSenate BILL NO. 106INTRODUCED BY SAF

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A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE REFUND OF LOCAL GOVERNMENT TAXES BY A COUNTY; PROVIDING FOR JUDICIAL REVIEW OF A TAX REFUND DECISION BY COUNTY COMMISSIONERS; AMENDING SECTIONS 15-16-602, 15-16-612, 15-16-613, 15-24-920, AND 20-15-403, MCA; AND REPEALING SECTION 15-16-601, MCA."

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(a) on a tax, penalty, interest, or cost paid more than once or erroneously or illegally collected if an appeal pursuant to 15-1-402 was not available;

(b) on a tax paid for which a refund is allowed under 15-16-612 or 15-16-613;

(c) on a tax, penalty, or interest collected as a result of an error in the description or location of real property or improvements or for duplicate taxes paid as determined by the department of revenue;

(d) on net or gross proceeds tax, centrally assessed property tax, or local government severance tax, penalty, or interest when the department of revenue notifies the board of county commissioners of an assessment revision completed pursuant to 15-8-601; or

(e) upon entry of a decision either by the district court or by the state tax appeal board under 15-2-306 that has not been appealed to a higher court.

(2) The taxpayer shall prove that a refund is due under subsection (1)(a) or (1)(b).

(3) A refund may not be granted under subsection (1)(a) or (1)(b) unless the taxpayer or a representative of the taxpayer files a written claim with the board of county commissioners within 10 years after the date when the second half of the taxes would have become delinquent if the taxes had not been paid.

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(2) Proceedings for review of a decision of the board of county commissioners must be instituted by filing a petition for judicial review in the district court of the county within 30 days of receipt of the board's decision. A copy of the petition must be served on the board of county

commissioners within 10 days of the filing of the petition.

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Section 4. Section 15-16-602, MCA, is amended to read:

"15-16-602. Concurrent remedies. ~~Section--15-16-601~~ [Sections 1 through 3] ~~shall~~ may not be deemed considered or construed to be in conflict with the provisions of ~~part-4-of~~ chapter 1, part 4. ~~but-15-16-601~~ [Sections 1 through 3] and the provisions of such part 4 ~~shall~~ provide and afford concurrent remedies."

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Section 8. Section 20-15-403, MCA, is amended to read:

"20-15-403. Applications of other school district provisions. (1) When the term "school district" appears in the following sections outside of Title 20, the term includes community college districts and the provisions of those sections applicable to school districts apply to community college districts: 2-9-101, 2-9-111, 2-9-316, 2-16-114, 2-16-602, 2-16-614, 2-18-703, 7-3-1101, 7-6-2604, 7-6-2801, 7-7-123, 7-8-2214, 7-8-2216, 7-11-103, 7-12-4106, 7-13-110, 7-13-210, 7-15-4206, 10-1-703, 15-1-101, 15-6-204, 15-16-101, ~~15-16-601~~ [section 3], 15-70-301, 15-70-322, 17-5-101, 17-5-202, 17-6-103, 17-6-204, 17-6-213, 17-7-201, 18-1-201, 18-2-101, 18-2-103, 18-2-113, 18-2-114, 18-2-404, 18-2-432, 18-5-205, 19-1-102, 19-1-811, 22-1-309, 25-1-402, 27-18-406, 33-20-1104, 39-3-104, 39-4-107, 39-31-103, 39-31-304, 39-71-116, 39-71-117, 39-71-2106, 39-71-2206, 40-6-237, 41-3-1132, 49-3-101, 49-3-102, 53-20-304, 77-3-321, 82-10-201, 82-10-202, 82-10-203, 85-7-2158, and 90-6-208 and Rules 4D(2)(g) and 15(c), M.R.Civ.P., as amended.

(2) When the term "school district" appears in a section outside of Title 20 but the section is not listed in subsection (1), the school district provision does not apply to a community college district."

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Section 8. Section 20-15-403, MCA, is amended to read:

"20-15-403. Applications of other school district provisions. (1) When the term "school district" appears in the following sections outside of Title 20, the term includes community college districts and the provisions of those sections applicable to school districts apply to community college districts: 2-9-101, 2-9-111, 2-9-316, 2-16-114, 2-16-602, 2-16-614, 2-18-703, 7-3-1101, 7-6-2604, 7-6-2801, 7-7-123, 7-8-2214, 7-8-2216, 7-11-103, 7-12-4106, 7-13-110, 7-13-210, 7-15-4206, 10-1-703, 15-1-101, 15-6-204, 15-16-101, ~~15-16-601~~ [section 3], 15-70-301, 15-70-322, 17-5-101, 17-5-202, 17-6-103, 17-6-204, 17-6-213, 17-7-201, 18-1-201, 18-2-101, 18-2-103, 18-2-113, 18-2-114, 18-2-404, 18-2-432, 18-5-205, 19-1-102, 19-1-811, 22-1-309, 25-1-402, 27-18-406, 33-20-1104, 39-3-104, 39-4-107, 39-31-103, 39-31-304, 39-71-116, 39-71-117, 39-71-2106, 39-71-2206, 40-6-237, 41-3-1132, 49-3-101, 49-3-102, 53-20-304, 77-3-321, 82-10-201, 82-10-202, 82-10-203, 85-7-2158, and 90-6-208 and Rules 40(2)(g) and 15(c), M.R.Civ.P., as amended.

(2) When the term "school district" appears in a section outside of Title 20 but the section is not listed in subsection (1), the school district provision does not apply to a community college district."

NEW SECTION. Section 9. Repealer. Section 15-16-601, MCA, is repealed.

NEW SECTION. Section 10. Codification instruction. [Sections 1 through 3] are intended to be codified as an integral part of Title 15, chapter 16, part 6, and the provisions of Title 15, chapter 16, part 6, apply to [sections 1 through 3].

-End-

1 SENATE BILL NO. 106

2 INTRODUCED BY GAGE

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE REFUND OF
6 LOCAL GOVERNMENT TAXES BY A COUNTY; PROVIDING FOR JUDICIAL
7 REVIEW OF A TAX REFUND DECISION BY COUNTY COMMISSIONERS;
8 AMENDING SECTIONS 15-16-602, 15-16-612, 15-16-613,
9 15-24-920, AND 20-15-403, MCA; AND REPEALING SECTION
10 15-16-601, MCA."

11
12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

13 NEW SECTION. Section 1. Refund of taxes -- limitations
14 on refunds. (1) Subject to the provisions in subsections (2)
15 and (3), a board of county commissioners shall order a
16 refund:

17 (a) on a tax, penalty, interest, or cost paid more than
18 once or erroneously or illegally collected if an appeal
19 pursuant to 15-1-402 was not available;

20 (b) on a tax paid for which a refund is allowed under
21 15-16-612 or 15-16-613;

22 (c) on a tax, penalty, or interest collected as a
23 result of an error in the description or location of real
24 property or improvements or for duplicate taxes paid as
25 determined by the department of revenue;

1 (d) on net or gross proceeds tax, centrally assessed
2 property tax, or local government severance tax, penalty, or
3 interest when the department of revenue notifies the board
4 of county commissioners of an assessment revision completed
5 pursuant to 15-8-601; or

6 (e) upon entry of a decision either by the district
7 court or by the state tax appeal board under 15-2-306 that
8 has not been appealed to a higher court.

9 (2) The taxpayer shall prove that a refund is due under
10 subsection (1)(a) or (1)(b).

11 (3) A refund may not be granted under subsection (1)(a)
12 or (1)(b) unless the taxpayer or a representative of the
13 taxpayer files a written claim with the board of county
14 commissioners within 10 years after the date when the second
15 half of the taxes would have become delinquent if the taxes
16 had not been paid.

17 NEW SECTION. Section 2. Judicial review of tax refund
18 denials. (1) A taxpayer aggrieved by a final decision of the
19 board of county commissioners under [section 1] is entitled
20 to a judicial review of the decision under this section.

21 (2) Proceedings for review of a decision of the board
22 of county commissioners must be instituted by filing a
23 petition for judicial review in the district court of the
24 county within 30 days of receipt of the board's decision. A
25 copy of the petition must be served on the board of county

1 commissioners within 10 days of the filing of the petition.

2 (3) Review of a decision of the board of county
3 commissioners must be conducted by the district court under
4 the standards of review set out in 2-4-704. Additional
5 evidence may be received by the district court under the
6 standards set out in 2-4-703.

7 **NEW SECTION. Section 3. Payment of refunds.** (1) In the
8 order to refund a tax, penalty, interest, or cost under
9 [section 1], the board of county commissioners shall
10 determine the method of payment. The board may refund the
11 amount due the taxpayer in installments over a period not to
12 exceed 10 years. If the refund is made in installments, the
13 taxpayer is entitled to interest on the unpaid balance at
14 the interest rate received on public money invested by the
15 county as provided in Title 7, chapter 6, part 2; Title 7,
16 chapter 6, part 27; or 17-6-204.

17 (2) A refund of a tax, penalty, interest, or cost under
18 [section 1] must be paid by the county treasurer out of the
19 general fund of the county. The county treasurer shall
20 transfer money from other funds of the county and of the
21 state, school district, or other taxing jurisdictions that
22 are proratably responsible for the refunds as may be
23 necessary to reimburse the county general fund for the
24 refund.

25 **Section 4.** Section 15-16-602, MCA, is amended to read:

1 "15-16-602. Concurrent remedies. Section--15-16-601
2 [Sections 1 through 3] ~~shall~~ may not be deemed considered or
3 construed to be in conflict with the provisions of ~~part-4-of~~
4 chapter 1, part 4. ~~but-15-16-601~~ [Sections 1 through 3] and
5 the provisions of such part 4 ~~shall~~ provide and afford
6 concurrent remedies."

7 **Section 5.** Section 15-16-612, MCA, is amended to read:

8 "15-16-612. Refund of tax paid. (1) If the property is
9 destroyed after the property taxes have been paid for the
10 current year, the taxpayer is entitled to a refund of the
11 amount of tax paid in excess of the adjusted amount required
12 by 15-16-611.

13 (2) A refund ~~shall~~ must be made as provided for in
14 ~~15-16-601~~ [sections 1 through 3]."

15 **Section 6.** Section 15-16-613, MCA, is amended to read:

16 "15-16-613. Refund of certain taxes paid on migratory
17 property. (1) Subject to the provisions of ~~15-16-601~~
18 [sections 1 through 3] and upon proof that a tax was paid in
19 another state on the same property, a taxpayer whose
20 property is assessed under 15-24-303 for a period longer
21 than the actual number of months that the property has
22 taxable situs in the state is entitled to a refund, as
23 provided in this section.

24 (2) To obtain a refund, a taxpayer shall file an
25 application for refund with the county treasurer in the

1 county where the property was originally taxed. A If a
 2 taxpayer receives an order by the board of county
 3 commissioners pursuant to [section 1], the taxpayer shall
 4 apply for a refund allowed under this section by January 31
 5 following the year of assessment~~7~~. and the The county shall
 6 make the refund within the first quarter of the following
 7 fiscal year. The application must be made on a form provided
 8 by the department of revenue and may require information as
 9 prescribed by rule of the department.

10 (3) The amount of the refund is the difference between
 11 the amount of tax paid under 15-24-303 and the tax owed
 12 based upon the number of months the property had taxable
 13 situs in the state for the year. The refund may not exceed
 14 the amount of the tax paid.

15 (4) For the purposes of this section, "month" means any
 16 part of a calendar month."

17 **Section 7.** Section 15-24-920, MCA, is amended to read:

18 "15-24-920. Election for proration of tax on livestock
 19 -- refunds -- additional assessment. (1) An owner of
 20 livestock who moves his the livestock interstate may elect
 21 to have his the nonexempt livestock taxed on a prorated
 22 basis.

23 (2) The owner shall file ~~his~~ an election with the
 24 county assessor:

25 (a) on the statement required in 15-24-903; or

1 (b) if ~~his~~ the livestock have taxable situs in the
 2 state before March 1, on a form prescribed by the
 3 department. The statement must indicate the number of months
 4 the owner's livestock will be in the state.

5 (3) If a livestock owner elects to be taxed on a
 6 prorated basis, the tax on livestock that are moved
 7 interstate must be prorated according to the ratio of the
 8 number of months the livestock have taxable situs in the
 9 county to the total number of months in the taxable year.
 10 Livestock must be prorated as provided in this section
 11 regardless of when the livestock gain taxable situs in the
 12 county during the taxable year.

13 (4) Subject to the provisions of ~~15-16-601~~ [sections 1
 14 through 3], a taxpayer whose nonexempt livestock are
 15 assessed under subsection (3) for a period longer than the
 16 actual number of months that the livestock have taxable
 17 situs in the state is entitled to a refund. The amount of
 18 the refund is equal to the difference between the original
 19 prorated amount paid and the subsequent amount owed after
 20 the actual number of tax situs months are determined at the
 21 end of the tax year. A taxpayer shall apply for a refund
 22 allowed under this subsection by January 31 following the
 23 year of assessment. The application must include a statement
 24 showing the date when the livestock were moved out of the
 25 state.

1 (5) A taxpayer whose nonexempt livestock are assessed
 2 under subsection (3) for a period shorter than the actual
 3 number of months that the livestock have taxable situs is
 4 subject to additional taxes for the number of additional
 5 months that the livestock has taxable situs in the state."

6 **Section 8.** Section 20-15-403, MCA, is amended to read:

7 "20-15-403. Applications of other school district
 8 provisions. (1) When the term "school district" appears in
 9 the following sections outside of Title 20, the term
 10 includes community college districts and the provisions of
 11 those sections applicable to school districts apply to
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 13 2-16-114, 2-16-602, 2-16-614, 2-18-703, 7-3-1101, 7-6-2604,
 14 7-6-2801, 7-7-123, 7-8-2214, 7-8-2216, 7-11-103, 7-12-4106,
 15 7-13-110, 7-13-210, 7-15-4206, 10-1-703, 15-1-101, 15-6-204,
 16 15-16-101, ~~15-16-601~~ [section 3], 15-70-301, 15-70-322,
 17 17-5-101, 17-5-202, 17-6-103, 17-6-204, 17-6-213, 17-7-201,
 18 18-1-201, 18-2-101, 18-2-103, 18-2-113, 18-2-114, 18-2-404,
 19 18-2-432, 18-5-205, 19-1-102, 19-1-811, 22-1-309, 25-1-402,
 20 27-18-406, 33-20-1104, 39-3-104, 39-4-107, 39-31-103,
 21 39-31-304, 39-71-116, 39-71-117, 39-71-2106, 39-71-2206,
 22 40-6-237, 41-3-1132, 49-3-101, 49-3-102, 53-20-304,
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 24 90-6-208 and Rules 4D(2)(g) and 15(c), M.R.Civ.P., as
 25 amended.

1 (2) When the term "school district" appears in a
 2 section outside of Title 20 but the section is not listed in
 3 subsection (1), the school district provision does not apply
 4 to a community college district."

5 NEW SECTION. **Section 9.** Repealer. Section 15-16-601,
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 8 [Sections 1 through 3] are intended to be codified as an
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 10 provisions of Title 15, chapter 16, part 6, apply to
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-End-