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| 1 | HOUSE BILL NO. 148 |
| 2 | INTRODUCED BY HARRINGTON |
| 3 | BY REQUEST OF THE DEPARTMENT OF REVENUE |
| 4 | |
| 5 | A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE REQUIREMENT THAT THE DEPARTMENT OF |
| 6 | REVENUE INCLUDE INHERITANCE TAX MATTERS IN ITS BIENNIAL REPORT TO THE GOVERNOR AND THE |
| 7 | LEGISLATURE; AMENDING SECTION 15-1-205, MCA; REPEALING SECTION 72-16-202, MCA; AND |
| 8 | PROVIDING AN IMMEDIATE EFFECTIVE DATE." |
| 9 | |
| 10 | BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: |
| 11 | |
| 12 | Section 1. Section 15-1-205, MCA, is amended to read: |
| 13 | "15-1-205. Biennial report contents. (1) The department shall transmit to the governor 20 days |
| 14 | before the meeting of the legislature and make available to the legislature a report of the department |
| 15 | showing all the taxable property of the state, counties, and cities and its value. The department shall follow |
| 16 | the provisions of 5-11-210 in preparing the report. |
| 17 | (2) The report or supplements to the report may also include: |
| 18 | (a) the gross dollar amount of revenue loss attributable to: |
| 19 | (i) personal income and corporation license tax exemptions; |
| 20 | (ii) property tax exemptions for which application to the department is necessary; |
| 21 | (iii) deferral of income; |
| 22 | (iv) credits allowed against Montana personal income tax or Montana corporation license tax, |
| 23 | reported separately; |
| 24 | (v) deductions from income; and |
| 25 | (vi) any other identifiable preferential treatment of income or property; |
| 26 | (b) any change in tax revenue of the state or any unit of local government attributable to a change |
| 27 | in federal tax law; and |
| 28 | (c) any change in the revenue of any unit of local government attributable to a change in state tax |
| 29 | law. |
| 30 | (3) The data described in subsection (2), if reported, must be related to the income and age of the |
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HB0148.01

| 1 | taxpayer whenever the information is available. |
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| 2 | (4) (a) When reporting the data described in subsection (2)(a), the department shall identify any |
| 3 | known purpose of the preferential treatment. |
| 4 | (b) Based upon the purpose of the preferential treatment, the department shall outline the available |
| 5 | data necessary to determine the effectiveness of the preferential treatment. |
| 6 | (5) In reporting the data described in subsection (2), the department shall report any comparable |
| 7 | data, if available, from Wyoming, Idaho, North Dakota, and South Dakota and from any other state the |
| 8 | department may choose. |
| 9 | (6) The department shall identify in a separate section of the report any changes that have been |
| 10 | made or that are contemplated in property appraisal or assessment. |
| 11 | (7) The department may include a report, prepared by the department of transportation, showing |
| 12 | the selling price of gasoline at the wholesale level in prime market centers of Montana and in surrounding |
| 13 | states during the biennium, with indexes tabulated at sufficient intervals to show the comparative state |
| 14 | price structures. |
| 15 | (8) The department shall include the inheritance tax information required by 72 16 202 in a |
| 16 | separate-section of the report." |
| 17 | |
| 18 | NEW SECTION. Section 2. Repealer. Section 72-16-202, MCA, is repealed. |
| 19 | |
| 20 | NEW SECTION. Section 3. Effective date. [This act] is effective on passage and approval. |
| 21 | -END- |

APPROVED BY COM ON TAXATION

| | HOUSE BILL NO. 148 | |
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| | INTRODUCED BY HARRINGTON | |
| | BY REQUEST OF THE DEPARTMENT OF REVENU | JE |
| | | |
| A BILL FOR AN ACT | ENTITLED: "AN ACT ELIMINATING THE REQUIREMENT | THAT THE DEPARTMENT OF |
| REVENUE INCLUDE | INHERITANCE TAX MATTERS IN ITS BIENNIAL REPORT 1 | TO THE GOVERNOR AND THE |
| LEGISLATURE; AMENDING SECTION 15-1-205, MCA; REPEALING SECTION 72-16-202, MCA; AND | | |
| PROVIDING AN IMM | MEDIATE EFFECTIVE DATE." | |
| | | |
| BE IT ENACTED BY | THE LEGISLATURE OF THE STATE OF MONTANA: | |
| | | |
| Section 1. | Section 15-1-205, MCA, is amended to read: | |
| "15-1-205. | Blennial report contents. (1) The department shall tran | smit to the governor 20 days |
| before the meeting | of the legislature and make available to the legislature | a report of the department |
| showing all the taxa | ble property of the state, counties, and cities and its value | . The department shall follow |
| the provisions of 5- | 11-210 in preparing the report. | |
| (2) The rep | ort or supplements to the report may also include: | |
| (a) the gros | s dollar amount of revenue loss attributable to: | |
| (i) personal | income and corporation license tax exemptions; | |
| (ii) property | tax exemptions for which application to the department | is necessary; |
| (iii) deferral | of income; | |
| (iv) credits a | allowed against Montana personal income tax or Mont | ana corporation license tax, |
| reported separately; | | |
| (v) deductio | ons from income; and | |
| (vi) any othe | ar identifiable preferential treatment of income or property | y; |
| (b) any cha | nge in tax revenue of the state or any unit of local governr | ment attributable to a change |
| in federal tax law; a | nd | |
| (c) any chai | nge in the revenue of any unit of local government attribu | table to a change in state tax |
| law. | | |
| (3) The data | a described in subsection (2), if reported, must be related | to the income and age of the |
| Legislative Services | - 1 - | HB 148 |
| | REVENUE INCLUDE LEGISLATURE; AMI PROVIDING AN IMM BE IT ENACTED BY Section 1. S "15-1-205." before the meeting showing all the taxal the provisions of 5- (2) The report (a) the gros (i) personal (ii) property (iii) deferral of (iv) credits a reported separately; (v) deduction (vi) any othe (b) any char in federal tax law; a (c) any char law. (3) The data | INTRODUCED BY HARRINGTON BY REQUEST OF THE DEPARTMENT OF REVENU A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE REQUIREMENT REVENUE INCLUDE INHERITANCE TAX MATTERS IN ITS BIENNIAL REPORT LEGISLATURE; AMENDING SECTION 15-1-205, MCA; REPEALING SECT PROVIDING AN IMMEDIATE EFFECTIVE DATE." BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: Section 1. Section 15-1-205, MCA, is amended to read: "15-1-205. Biennial report contents. (1) The department shall tran before the meeting of the legislature and make available to the legislature showing all the taxable property of the state, counties, and cities and its value the provisions of 5-11-210 in preparing the report. (2) The report or supplements to the report may also include: (a) the gross dollar amount of revenue loss attributable to: (b) personal income and corporation license tax exemptions; (ii) property tax exemptions for which application to the department (iii) deferral of income; (iv) credits allowed against Montana personal income tax or Mont reported separately; (v) deductions from income; and (vi) any other identifiable preferential treatment of income or propert in federal tax law; and (c) any change in the revenue of any unit of local government attribut law. (3) The data described in subsection (2), if reported, must be related <i>Legislature</i> Service |



1 taxpayer whenever the information is available. 2 (4) (a) When reporting the data described in subsection (2)(a), the department shall identify any 3 known purpose of the preferential treatment. 4 (b) Based upon the purpose of the preferential treatment, the department shall outline the available data necessary to determine the effectiveness of the preferential treatment. 5 (5) In reporting the data described in subsection (2), the department shall report any comparable 6 7 data, if available, from Wyoming, Idaho, North Dakota, and South Dakota and from any other state the 8 department may choose. 9 (6) The department shall identify in a separate section of the report any changes that have been 10 made or that are contemplated in property appraisal or assessment. 11 (7) The department may include a report, prepared by the department of transportation, showing 12 the selling price of gasoline at the wholesale level in prime market centers of Montana and in surrounding states during the biennium, with indexes tabulated at sufficient intervals to show the comparative state 13 price structures. 14 15 (8) The department shall include the inheritance tax information required by 72-16-202 in a 16 soparate section of the report." 17 NEW SECTION. Section 2. Repealer. Section 72-16-202, MCA, is repealed. 18 19 NEW SECTION. Section 3. Effective date. [This act] is effective on passage and approval. 20

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| 1 | | HOUSE BILL NO. 148 | |
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| 2 | | INTRODUCED BY HARRINGTON | |
| 3 | | BY REQUEST OF THE DEPARTMENT OF REVENUE | |
| 4 | | | |
| 5 | A BILL FOR | AN ACT ENTITLED: "AN ACT ELIMINATING THE REQUIREMENT THAT THE DEI | PARTMENT OF |
| 6 | REVENUEIN | INCLUDE INHERITANCE TAX MATTERS IN ITS BIENNIAL REPORT TO THE GOVER | NOR AND THE |
| 7 | LEGISLATU | URE; AMENDING SECTION 15-1-205, MCA; REPEALING SECTION 72-16-20 | 2, MCA; AND |
| 8 | PROVIDING | G AN IMMEDIATE EFFECTIVE DATE." | |
| 9 | | | |
| 10 | BE IT ENAC | CTED BY THE LEGISLATURE OF THE STATE OF MONTANA: | |
| 11 | | | |
| 12 | Şec | ction 1. Section 15-1-205, MCA, is amended to read: | •• |
| 13 | "15 | 5-1-205. Blennial report contents. (1) The department shall transmit to the gov | vernor 20 days |
| 14 | before the | meeting of the legislature and make available to the legislature a report or the | he department |
| 15 | showing all the taxable property of the state, counties, and cities and its value. The department shall follow | | |
| 16 | the provisio | ions of 5-11-210 in preparing the report. | |
| 17 | (2) | The report or supplements to the report may also include: | |
| 18 | (a) | the gross dollar amount of revenue loss attributable to: | |
| 19 | (i) (| personal income and corporation license tax exemptions; | |
| 20 | (ii) ; | property tax exemptions for which application to the department is necessary; | |
| 21 | (iii) |) deferral of income; | |
| 22 | (iv) |) credits allowed against Montana personal income tax or Montana corporatio | n license tax, |
| 23 | reported se | eparately; | |
| 24 | (v) | deductions from income; and | |
| 25 | (vi) |) any other identifiable preferential treatment of income or property; | |
| 2 6 | (b) | any change in tax revenue of the state or any unit of local government attributab | le to a change |
| 27 | in federal ta | tax law; and | |
| 28 | (c) | any change in the revenue of any unit of local government attributable to a chan | ge in state tax |
| 29 | law. | | |
| 30 | (3) |) The data described in subsection (2), if reported, must be related to the income | and age of the |
| | Legislative | | |
| | Division | -1- THIR | HB 148 D READING |

1 taxpayer whenever the information is available. 2 (4) (a) When reporting the data described in subsection (2)(a), the department shall identify any 3 known purpose of the preferential treatment. (b) Based upon the purpose of the preferential treatment, the department shall outline the available 4 5 data necessary to determine the effectiveness of the preferential treatment. 6 (5) In reporting the data described in subsection (2), the department shall report any comparable 7 data, if available, from Wyoming, Idaho, North Dakota, and South Dakota and from any other state the 8 department may choose. 9 (6) The department shall identify in a separate section of the report any changes that have been made or that are contemplated in property appraisal or assessment. 10 11 (7) The department may include a report, prepared by the department of transportation, showing 12 the selling price of gasoline at the wholesale level in prime market centers of Montana and in surrounding 13 states during the biennium, with indexes tabulated at sufficient intervals to show the comparative state 14 price structures. (8)-The department shall-include the inheritance tax-information required by 72-16-202 in a 15 16 separate section of the report." 17 NEW SECTION. Section 2. Repealer. Section 72-16-202, MCA, is repealed. 18 19 20 NEW SECTION. Section 3. Effective date. [This act] is effective on passage and approval.

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APPROVED BY COM ON TAXATION

| 1 | | HOUSE BILL NO. 148 | |
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| 2 | | INTRODUCED BY HARRINGTON | |
| 3 | ВҮ | REQUEST OF THE DEPARTMENT OF REVE | NUE |
| 4 | | | |
| 5 | A BILL FOR AN ACT ENTITLE | D: "AN ACT ELIMINATING THE REQUIREMEN | T THAT THE DEPARTMENT OF |
| 6 | REVENUE INCLUDE INHERITA | NCE TAX MATTERS IN ITS BIENNIAL REPORT | TO THE GOVERNOR AND THE |
| 7 | LEGISLATURE; AMENDING | SECTION 15-1-205, MCA; REPEALING SEC | TION 72-16-202, MCA; AND |
| 8 | PROVIDING AN IMMEDIATE | EFFECTIVE DATE." | |
| 9 | | | |
| 10 | BE IT ENACTED BY THE LEG | ISLATURE OF THE STATE OF MONTANA: | |
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| 14 | before the meeting of the le | gislature and make available to the legislatu | re a report of the department |
| 15 | showing all the taxable proper | ty of the state, counties, and cities and its valu | e. The depart ment shall follow |
| 16 | the provisions of 5-11-210 in | preparing the report. | |
| 17 | (2) The report or sup | plements to the report may also include: | |
| 18 | (a) the gross dollar a | mount of revenue loss attributable to: | |
| 1 9 | (i) personal income a | nd corporation license tax exemptions; | |
| 20 | (ii) property tax exem | ptions for which application to the departmen | it is necessary; |
| 21 | (iii) deferral of income | ;; | |
| 2 2 | (iv) credits allowed a | gainst Montana personal income tax or Mor | ntana corporation license tax, |
| 23 | reported separately; | | |
| 24 | (v) deductions from i | ncome; and | |
| 25 | (vi) any other identifia | ble preferential treatment of income or prope | rty; |
| 2 6 | (b) any change in tax | revenue of the state or any unit of local gover | nment attributable to a change |
| 27 | in federal tax law; and | | |
| 2 8 | (c) any change in the | revenue of any unit of local government attrib | outable to a change in state tax |
| 29 | law. | | |
| 30 | (3) The data describe | d in subsection (2), if reported, must be relate | d to the income and age of the |
| | Legislative Services | | |
| | Services Division | - 1 - | HB 148 |

55th Legislature

HB0148.01

1 taxpayer whenever the information is available. 2 (4) (a) When reporting the data described in subsection (2)(a), the department shall identify any 3 known purpose of the preferential treatment. (b) Based upon the purpose of the preferential treatment, the department shall outline the available 4 5 data necessary to determine the effectiveness of the preferential treatment. (5) In reporting the data described in subsection (2), the department shall report any comparable 6 7 data, if available, from Wyoming, Idaho, North Dakota, and South Dakota and from any other state the 8 department may choose. 9 (6) The department shall identify in a separate section of the report any changes that have been made or that are contemplated in property appraisal or assessment. 10 (7) The department may include a report, prepared by the department of transportation, showing 11 12 the selling price of gasoline at the wholesale level in prime market centers of Montana and in surrounding 13 states during the biennium, with indexes tabulated at sufficient intervals to show the comparative state 14 price structures. 15 (8) The department shall include the inheritance tax information required by 72-16-202 in a 16 separate section of the report." 17 NEW SECTION. Section 2. Repealer. Section 72-16-202, MCA, is repealed. 18 19 NEW SECTION. Section 3. Effective date. [This act] is effective on passage and approval. 20 21 -END-

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| 1 | HOUSE BILL NO. 148 |
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| 2 | INTRODUCED BY HARRINGTON |
| 3 | BY REQUEST OF THE DEPARTMENT OF REVENUE |
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| 5 | A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE REQUIREMENT THAT THE DEPARTMENT OF |
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| 21 | (iii) deferral of income; |
| 2 2 | (iv) credits allowed against Montana personal income tax or Montana corporation license tax, |
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| 24 | (v) deductions from income; and |
| 25 | (vi) any other identifiable preferential treatment of income or property; |
| 26 | (b) any change in tax revenue of the state or any unit of local government attributable to a change |
| 27 | in federal tax law; and |
| 28 29 | (c) any change in the revenue of any unit of local government attributable to a change in state tax law. |
| 29 30 | (3) The data described in subsection (2), if reported, must be related to the income and age of the |
| | |
| | |



55th Legislature

HB0148.01

1 taxpayer whenever the information is available. 2 (4) (a) When reporting the data described in subsection (2)(a), the department shall identify any 3 known purpose of the preferential treatment. (b) Based upon the purpose of the preferential treatment, the department shall outline the available 4 5 data necessary to determine the effectiveness of the preferential treatment. (5) In reporting the data described in subsection (2), the department shall report any comparable 6 7 data, if available, from Wyoming, Idaho, North Dakota, and South Dakota and from any other state the 8 department may choose. 9 (6) The department shall identify in a separate section of the report any changes that have been made or that are contemplated in property appraisal or assessment. 10 (7) The department may include a report, prepared by the department of transportation, showing 11 the selling price of gasoline at the wholesale level in prime market centers of Montana and in surrounding 12 13 states during the biennium, with indexes tabulated at sufficient intervals to show the comparative state 14 price structures. 15 (8) The department shall include the inheritance tax information required by 72-16-202 in a 16 separate section of the report." 17 18 NEW SECTION. Section 2. Repealer. Section 72-16-202, MCA, is repealed. 19 20 NEW SECTION, Section 3. Effective date. [This act] is effective on passage and approval. 21 -END-

- 2 -