

HOUSE BILL NO. 148

INTRODUCED BY HARRINGTON

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE REQUIREMENT THAT THE DEPARTMENT OF REVENUE INCLUDE INHERITANCE TAX MATTERS IN ITS BIENNIAL REPORT TO THE GOVERNOR AND THE LEGISLATURE; AMENDING SECTION 15-1-205, MCA; REPEALING SECTION 72-16-202, MCA; AND 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 transmit 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 taxable 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 report or supplements to the report may also include:

(a) the gross 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 allowed against Montana personal income tax or Montana corporation license tax, reported separately;

(v) deductions from income; and

(vi) any other identifiable preferential treatment of income or property;

(b) any change in tax revenue of the state or any unit of local government attributable to a change in federal tax law; and

(c) any change in the revenue of any unit of local government attributable to a change in state tax law.

(3) The data described in subsection (2), if reported, must be related to the income and age of the

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
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

INTRODUCED BY HARRINGTON

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE REQUIREMENT THAT THE DEPARTMENT OF REVENUE INCLUDE INHERITANCE TAX MATTERS IN ITS BIENNIAL REPORT TO THE GOVERNOR AND THE LEGISLATURE; AMENDING SECTION 15-1-205, MCA; REPEALING SECTION 72-16-202, MCA; AND 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 transmit 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 taxable 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 report or supplements to the report may also include:

(a) the gross 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 allowed against Montana personal income tax or Montana corporation license tax, reported separately;

(v) deductions from income; and

(vi) any other identifiable preferential treatment of income or property;

(b) any change in tax revenue of the state or any unit of local government attributable to a change in federal tax law; and

(c) any change in the revenue of any unit of local government attributable to a change in state tax law.

(3) The data described in subsection (2), if reported, must be related to the income and age of the



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
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-

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 or 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

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
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-

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

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
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-

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

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
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-