

HOUSE BILL NO. 579

INTRODUCED BY G. HERTZ

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4 A BILL FOR AN ACT ENTITLED: "AN ACT PERMITTING LOCAL GOVERNMENTS TO COLLECT A 40 MILL
5 LEVY FOR LOCAL INFRASTRUCTURE PROJECTS; ESTABLISHING A METHOD OF AND FORMULA FOR
6 DISTRIBUTION OF LEVY PROCEEDS; REQUIRING PROCEEDS BE DEPOSITED INTO A LOCAL
7 GOVERNMENT'S INFRASTRUCTURE FUND; PROVIDING THAT STATE EQUALIZATION AID BE PAID FROM
8 THE STATE GENERAL FUND; PROVIDING THAT THE PROPOSED ACT BE SUBMITTED TO THE QUALIFIED
9 ELECTORS OF MONTANA; AMENDING MCA SECTIONS; AND PROVIDING AN EFFECTIVE DATE AND AN
10 APPLICABILITY DATE."

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

13
14 NEW SECTION. **Section 1. Local infrastructure levy.** (1) The governing body of a county may each
15 year levy and collect a tax of 40 mills on the taxable property of the county, exclusive of taxable property within
16 a municipality, for certain infrastructure costs, as provided in [section 2(3)].

17 (2) The governing body of a municipality may each year levy and collect a tax of 40 mills on the taxable
18 property within the municipality for certain infrastructure costs, as provided in [section 2(3)].

19
20 NEW SECTION. **Section 2. Distribution of levy proceeds for local infrastructure.** (1) Between the
21 1st and 20th days of each month, the county treasurer shall disburse proceeds from the levy collected pursuant
22 to [section 1] during the previous month to an incorporated city or town, the portion of the funds generated by the
23 levy on the taxable value of all taxable property inside the limits of each respective incorporated city or town.

24 (2) Funds received pursuant to [section 1] or this section must be deposited into an infrastructure fund
25 established by the governing body and used exclusively for infrastructure projects located within the borders of
26 the taxing jurisdiction.

27 (3) Infrastructure projects that may be funded by levy proceeds from [section 1] are limited to the
28 following:

- 29 (a) drinking water systems;
- 30 (b) wastewater treatment systems;

- 1 (c) sanitary sewer or storm sewer systems;
- 2 (d) solid waste disposal and separation systems, including site acquisition, preparation, and monitoring;
- 3 (e) local roads;
- 4 (f) bridges; or
- 5 (g) repairs of buildings.

6

7 **Section 3.** Section 7-6-2527, MCA, is amended to read:

8 **"7-6-2527. Taxation -- public and governmental purposes.** A county may impose a property tax levy
9 for any public or governmental purpose not specifically prohibited by law. Public and governmental purposes
10 include but are not limited to:

- 11 (1) district court purposes as provided in 7-6-2511;
- 12 (2) county-owned or county-operated health care facility purposes as provided in 7-6-2512;
- 13 (3) county law enforcement services and maintenance of county detention center purposes as provided
14 in 7-6-2513 and search and rescue units as provided in 7-32-235;
- 15 (4) multijurisdictional service purposes as provided in 7-11-1022;
- 16 (5) transportation services for senior citizens and persons with disabilities as provided in 7-14-111;
- 17 (6) support for a port authority as provided in 7-14-1132;
- 18 (7) county road, bridge, and ferry purposes as provided in 7-14-2101, 7-14-2501, 7-14-2502, 7-14-2503,
19 7-14-2801, and 7-14-2807;
- 20 (8) recreational, educational, and other activities of the elderly as provided in 7-16-101;
- 21 (9) purposes of county fair activities, parks, cultural facilities, and any county-owned civic center, youth
22 center, recreation center, or recreational complex as provided in 7-16-2102 and 7-16-2109;
- 23 (10) programs for the operation of licensed day-care centers and homes as provided in 7-16-2108 and
24 7-16-4114;
- 25 (11) support for a museum, facility for the arts and the humanities, collection of exhibits, or a museum
26 district created under provisions of Title 7, chapter 11, part 10, or former Title 7, chapter 16, part 22;
- 27 (12) extension work in agriculture and home economics as provided in 7-21-3203;
- 28 (13) weed control and management purposes as provided in 7-22-2142;
- 29 (14) insect control programs as provided in 7-22-2306;
- 30 (15) fire control as provided in 7-33-2209;

- 1 (16) ambulance service as provided in 7-34-102;
 2 (17) public health purposes as provided in 50-2-111 and 50-2-114;
 3 (18) public assistance purposes as provided in 53-3-115;
 4 (19) indigent assistance purposes as provided in 53-3-116;
 5 (20) developmental disabilities facilities as provided in 53-20-208;
 6 (21) mental health services as provided in 53-21-1010;
 7 (22) airport purposes as provided in 67-10-402 and 67-11-302;
 8 (23) purebred livestock shows and sales as provided in 81-8-504;
 9 (24) economic development purposes as provided in 90-5-112;
 10 (25) prevention programs, including programs that reduce substance abuse; ~~and~~
 11 (26) forest or grassland hazardous fuels reduction projects in areas near homes and communities where
 12 wildland fire is a threat; and
 13 (27) maintenance and construction of infrastructure."
 14

15 **Section 4.** Section 15-10-420, MCA, is amended to read:

16 **"15-10-420. Procedure for calculating levy.** (1) (a) Subject to the provisions of this section, a
 17 governmental entity that is authorized to impose mills may impose a mill levy sufficient to generate the amount
 18 of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior 3
 19 years. The maximum number of mills that a governmental entity may impose is established by calculating the
 20 number of mills required to generate the amount of property tax actually assessed in the governmental unit in the
 21 prior year based on the current year taxable value, less the current year's newly taxable value, plus one-half of
 22 the average rate of inflation for the prior 3 years.

23 (b) A governmental entity that does not impose the maximum number of mills authorized under
 24 subsection (1)(a) may carry forward the authority to impose the number of mills equal to the difference between
 25 the actual number of mills imposed and the maximum number of mills authorized to be imposed. The mill authority
 26 carried forward may be imposed in a subsequent tax year.

27 (c) For the purposes of subsection (1)(a), the department shall calculate one-half of the average rate of
 28 inflation for the prior 3 years by using the consumer price index, U.S. city average, all urban consumers, using
 29 the 1982-84 base of 100, as published by the bureau of labor statistics of the United States department of labor.

30 (2) A governmental entity may apply the levy calculated pursuant to subsection (1)(a) plus any additional

1 levies authorized by the voters, as provided in 15-10-425, to all property in the governmental unit, including newly
2 taxable property.

3 (3) (a) For purposes of this section, newly taxable property includes:

4 (i) annexation of real property and improvements into a taxing unit;

5 (ii) construction, expansion, or remodeling of improvements;

6 (iii) transfer of property into a taxing unit;

7 (iv) subdivision of real property; and

8 (v) transfer of property from tax-exempt to taxable status.

9 (b) Newly taxable property does not include an increase in value that arises because of an increase in
10 the incremental value within a tax increment financing district.

11 (4) (a) For the purposes of subsection (1), the taxable value of newly taxable property includes the
12 release of taxable value from the incremental taxable value of a tax increment financing district because of:

13 (i) a change in the boundary of a tax increment financing district;

14 (ii) an increase in the base value of the tax increment financing district pursuant to 7-15-4287; or

15 (iii) the termination of a tax increment financing district.

16 (b) If a tax increment financing district terminates prior to the certification of taxable values as required
17 in 15-10-202, the increment value is reported as newly taxable property in the year in which the tax increment
18 financing district terminates. If a tax increment financing district terminates after the certification of taxable values
19 as required in 15-10-202, the increment value is reported as newly taxable property in the following tax year.

20 (c) For the purpose of subsection (3)(a)(ii), the value of newly taxable class four property that was
21 constructed, expanded, or remodeled property since the completion of the last reappraisal cycle is the current
22 year market value of that property less the previous year market value of that property.

23 (d) For the purpose of subsection (3)(a)(iv), the subdivision of real property includes the first sale of real
24 property that results in the property being taxable as class four property under 15-6-134 or as nonqualified
25 agricultural land as described in 15-6-133(1)(c).

26 (5) Subject to subsection (8), subsection (1)(a) does not apply to:

27 (a) school district levies established in Title 20; or

28 (b) a mill levy imposed for a newly created regional resource authority.

29 (6) For purposes of subsection (1)(a), taxes imposed do not include net or gross proceeds taxes received
30 under 15-6-131 and 15-6-132.

1 (7) In determining the maximum number of mills in subsection (1)(a), the governmental entity:
2 (a) may increase the number of mills to account for a decrease in reimbursements; and
3 (b) may not increase the number of mills to account for a loss of tax base because of legislative action
4 that is reimbursed under the provisions of 15-1-121(7).

5 (8) The department shall calculate, on a statewide basis, the number of mills to be imposed for purposes
6 of 15-10-108, 20-9-331, 20-9-333, ~~20-9-360~~, and 20-25-439. However, the number of mills calculated by the
7 department may not exceed the mill levy limits established in those sections. The mill calculation must be
8 established in tenths of mills. If the mill levy calculation does not result in an even tenth of a mill, then the
9 calculation must be rounded up to the nearest tenth of a mill.

10 (9) (a) The provisions of subsection (1) do not prevent or restrict:
11 (i) a judgment levy under 2-9-316, 7-6-4015, or 7-7-2202;
12 (ii) a levy to repay taxes paid under protest as provided in 15-1-402;
13 (iii) an emergency levy authorized under 10-3-405, 20-9-168, or 20-15-326;
14 (iv) a levy for the support of a study commission under 7-3-184;
15 (v) a levy for the support of a newly established regional resource authority;
16 (vi) the portion that is the amount in excess of the base contribution of a governmental entity's property
17 tax levy for contributions for group benefits excluded under 2-9-212 or 2-18-703; ~~or~~
18 (vii) a levy for reimbursing a county for costs incurred in transferring property records to an adjoining
19 county under 7-2-2807 upon relocation of a county boundary; or
20 (viii) a levy for local infrastructure projects under [section 1].

21 (b) A levy authorized under subsection (9)(a) may not be included in the amount of property taxes
22 actually assessed in a subsequent year.

23 (10) A governmental entity may levy mills for the support of airports as authorized in 67-10-402,
24 67-11-301, or 67-11-302 even though the governmental entity has not imposed a levy for the airport or the airport
25 authority in either of the previous 2 years and the airport or airport authority has not been appropriated operating
26 funds by a county or municipality during that time.

27 (11) The department may adopt rules to implement this section. The rules may include a method for
28 calculating the percentage of change in valuation for purposes of determining the elimination of property, new
29 improvements, or newly taxable value in a governmental unit."
30

1 **Section 5.** Section 15-24-1402, MCA, is amended to read:

2 **"15-24-1402. New or expanding industry -- assessment -- notification.** (1) In the first 5 years after
3 a construction permit is issued, qualifying improvements or modernized processes that represent new industry
4 or expansion of an existing industry, as designated in the approving resolution, must be taxed at 50% of their
5 taxable value. Subject to 15-10-420, each year thereafter, the percentage must be increased by equal
6 percentages until the full taxable value is attained in the 10th year. In subsequent years, the property must be
7 taxed at 100% of its taxable value.

8 (2) (a) In order for a taxpayer to receive the tax benefits described in subsection (1), the taxpayer must
9 have applied by March 1 of the year during which the benefit is first applicable. The governing body of the affected
10 county or the incorporated city or town must have approved by separate resolution for each project, following due
11 notice as provided in 7-1-2121 if a county or 7-1-4127 if an incorporated city or town and a public hearing, the
12 use of the schedule provided for in subsection (1) for its respective jurisdiction. The governing body may not grant
13 approval for the project until all of the applicant's taxes have been paid in full. Taxes paid under protest do not
14 preclude approval.

15 (b) The governing body shall:

16 (i) publish due notice within 60 days of receiving a taxpayer's complete application for the tax treatment
17 provided for in this section; and

18 (ii) conduct a public hearing regarding an application for the tax treatment provided for in this section and
19 deny or approve it within 120 days of receiving the application as provided in subsection (2)(b)(i).

20 (c) If the governing body fails to hold a hearing or deny or approve the application within 120 days of
21 receiving the application, the applicant may seek from the district court in the jurisdiction in which the county, city,
22 or town is located a writ of mandamus to compel the governing body to make a determination.

23 (d) Subject to 15-10-420, the governing body may end the tax benefits by majority vote at any time, but
24 the tax benefits may not be denied an industrial facility that previously qualified for the benefits.

25 (e) The resolution provided for in subsection (2)(a) must include a definition of the improvements or
26 modernized processes that qualify for the tax treatment that is to be allowed in the taxing jurisdiction. The
27 resolution may provide that real property other than land, personal property, improvements, or any combination
28 thereof is eligible for the tax benefits described in subsection (1).

29 (f) Property taxes abated from the reduction in taxable value allowed by this section are subject to
30 recapture by the local governing body if the ownership or use of the property does not meet the requirements of

1 15-24-1401, this section, or the resolution required by subsections (2)(a) and (2)(e) of this section. The recapture
 2 is equal to the amount of taxes avoided, plus interest and penalties for nonpayment of property taxes provided
 3 in 15-16-102, during any period in which an abatement under the provisions of this section was in effect. The
 4 amount recaptured, including penalty and interest, must be distributed by the treasurer to funds and accounts
 5 subject to the abatement in the same ratio as the property tax was abated. A recapture of taxes abated by this
 6 section is not allowed with regard to property ceasing to qualify for the abatement by reason of an involuntary
 7 conversion. The recapture of abated taxes may be canceled, in whole or in part, if the local governing body
 8 determines that the taxpayer's failure to meet the requirements is a result of circumstances beyond the control
 9 of the taxpayer.

10 (3) The taxpayer shall apply to the department for the tax treatment allowed under subsection (1). The
 11 application by the taxpayer must first be approved by the governing body of the appropriate local taxing
 12 jurisdiction, and the governing body shall indicate in its approval that the property of the applicant qualifies for the
 13 tax treatment provided for in this section. Upon receipt of the form with the approval of the governing body of the
 14 affected taxing jurisdiction, the department shall make the assessment change pursuant to this section.

15 (4) The tax benefit described in subsection (1) applies only to the number of mills levied and assessed
 16 for local high school district and elementary school district purposes and to the number of mills levied and
 17 assessed by the governing body approving the benefit over which the governing body has sole discretion. The
 18 benefit described in subsection (1) may not apply to levies or assessments required under Title 15, chapter 10,
 19 20-9-331, or 20-9-333, ~~or 20-9-360~~ or otherwise required under state law.

20 (5) Prior to approving the resolution under this section, the governing body shall notify by certified mail
 21 all taxing jurisdictions affected by the tax benefit."

22

23 **Section 6.** Section 15-24-1410, MCA, is amended to read:

24 **"15-24-1410. (Temporary) Manufacturer of ammunition components -- exemption from statewide**
 25 **property taxes.** As provided in 30-20-204, property used in the manufacture of ammunition components is
 26 exempt from the property taxes levied for state educational purposes under 15-10-108, 20-9-331, 20-9-333,
 27 ~~20-9-360~~, and 20-25-439. The exemption must be administered and applied for as provided in Title 30, chapter
 28 20, part 2. (Terminates December 31, 2024--sec. 16, Ch. 440, L. 2015.)"

29

30 **Section 7.** Section 15-30-2336, MCA, is amended to read:

1 **"15-30-2336. Refundable income tax credit -- statewide equalization property tax levies on**
 2 **principal residence -- rules.** (1) (a) There is a credit against the tax imposed by this chapter, which is calculated
 3 by multiplying the amount of property taxes imposed and paid on a property taxpayer's principal residence under
 4 20-9-331; and 20-9-333; ~~and 20-9-360~~ on \$20,000 of market value on the residence times the relief multiple.

5 (b) As used in subsection (1)(a), the relief multiple is a number used to change the amount of tax relief
 6 allowed under this section. The relief multiple is 0. Each interim, the revenue and transportation interim committee
 7 shall, based upon actual and projected state revenue and spending and any other appropriate factors, determine
 8 if a change in the relief multiple is justified. If a change is justified, the committee shall request a bill to change
 9 the relief multiple.

10 (2) As used in this section, "principal residence" means a class four residential dwelling under 15-6-134
 11 that is a single-family dwelling unit, unit of a multiple-unit dwelling, trailer, manufactured home, or mobile home
 12 and as much of the surrounding land, not exceeding 1 acre, as is reasonably necessary for its use as a dwelling
 13 and that is occupied by the owner for at least 7 months during the tax year.

14 (3) Only one claim may be made with respect to any property.

15 (4) If the amount of the credit exceeds the claimant's liability under this chapter, the amount of the excess
 16 must be refunded to the claimant. The credit may be claimed even if the claimant has no income taxable under
 17 this chapter.

18 (5) The department may adopt rules to implement and administer this section."
 19

20 **Section 8.** Section 15-39-110, MCA, is amended to read:

21 **"15-39-110. Distribution of taxes.** (1) (a) For each semiannual period, the department shall determine
 22 the amount of tax, late payment interest, and penalties collected under this part from bentonite mines that
 23 produced bentonite before January 1, 2005. The tax is distributed as provided in subsections (2) through (9).

24 (b) For each semiannual period, the department shall determine the amount of tax, late payment interest,
 25 and penalties collected under this part from bentonite mines that first began producing bentonite after December
 26 31, 2004. The tax is distributed as provided in subsection (10).

27 (2) The percentage of the tax determined under subsection (1)(a) ~~and specified in subsections (3)~~
 28 ~~through (9)~~ is allocated according to the following schedule:

29 (a) 2.33% to the state special revenue fund to be appropriated to the Montana university system for the
 30 purposes of the state tax levy as provided in 15-10-108;

1 (b) 18.14% to the state general fund to be appropriated for the purposes of the tax levies as provided
2 in 20-9-331; and 20-9-333; ~~and 20-9-360~~;

3 (c) 3.35% to Carbon County to be distributed in proportion to current fiscal year mill levies in the taxing
4 jurisdictions in which production occurs, except a distribution may not be made for county and state levies under
5 15-10-108, 20-9-331, and 20-9-333, ~~and 20-9-360~~; and

6 (d) 76.18% to Carter County to be distributed in proportion to current fiscal year mill levies in the taxing
7 jurisdictions in which production occurs, except a distribution may not be made for county and state levies under
8 15-10-108, 20-9-331, and 20-9-333, ~~and 20-9-360~~.

9 ~~———(3) For the production of bentonite occurring after December 31, 2008, and before January 1, 2010, 60%~~
10 ~~of the tax determined under subsection (1)(a) must be distributed as provided in subsection (2) and 40% must~~
11 ~~be distributed as provided in subsection (10).~~

12 ~~———(4) For the production of bentonite occurring after December 31, 2009, and before January 1, 2011, 50%~~
13 ~~of the tax determined under subsection (1)(a) must be distributed as provided in subsection (2) and 50% must~~
14 ~~be distributed as provided in subsection (10).~~

15 ~~(5) For the production of bentonite occurring after December 31, 2010, and before January 1, 2012, 40%~~
16 ~~of the tax determined under subsection (1)(a) must be distributed as provided in subsection (2) and 60% must~~
17 ~~be distributed as provided in subsection (10).~~

18 ~~———(6) For the production of bentonite occurring after December 31, 2011, and before January 1, 2013, 30%~~
19 ~~of the tax determined under subsection (1)(a) must be distributed as provided in subsection (2) and 70% must~~
20 ~~be distributed as provided in subsection (10).~~

21 ~~———(7) For the production of bentonite occurring after December 31, 2012, and before January 1, 2014, 20%~~
22 ~~of the tax determined under subsection (1)(a) must be distributed as provided in subsection (2) and 80% must~~
23 ~~be distributed as provided in subsection (10).~~

24 ~~———(8) For the production of bentonite occurring after December 31, 2013, and before January 1, 2015, 10%~~
25 ~~of the tax determined under subsection (1)(a) must be distributed as provided in subsection (2) and 90% must~~
26 ~~be distributed as provided in subsection (10).~~

27 ~~———(9) For the production of bentonite occurring in tax years beginning after December 31, 2014, 100% of~~
28 ~~the tax determined under subsection (1)(a) must be distributed as provided in subsection (10).~~

29 (10)(3) For the production of bentonite, 100% of the tax determined under subsection (1)(b) ~~and the~~
30 ~~distribution percentages determined under subsections (3) through (9) are~~ is allocated according to the following

1 schedule:

2 (a) 1.30% to the state special revenue fund to be appropriated to the Montana university system for the
3 purposes of the state tax levy as provided in 15-10-108;

4 (b) 20.75% to the state general fund to be appropriated for the purposes of the tax levies as provided
5 in 20-9-331; and 20-9-333, and 20-9-360; and

6 (c) 77.95% to the county in which production occurred to be distributed in proportion to current fiscal year
7 mill levies in the taxing jurisdictions in which production occurs, except a distribution may not be made for county
8 and state levies under 15-10-108, 20-9-331, and 20-9-333, and 20-9-360.

9 ~~(4)~~(4) The department shall remit the amounts to be distributed in this section to the county treasurer
10 by the following dates:

11 (a) On or before October 1 of each year, the department shall remit the county's share of bentonite
12 production tax payments received for the semiannual period ending June 30 of the current year to the county
13 treasurer.

14 (b) On or before April 1 of each year, the department shall remit the county's share of bentonite
15 production tax payments received to the county treasurer for the semiannual period ending December 31 of the
16 previous year.

17 ~~(2)~~(5) (a) The department shall also provide to each county the amount of gross yield of value from
18 bentonite, including royalties, for the previous calendar year. Thirty-three and one-third percent of the gross yield
19 of value must be treated as taxable value for determining school district debt limits under 20-9-406.

20 (b) The percentage amount of the gross yield of value determined under subsection ~~(2)(a)~~ (5)(a) must
21 be treated as assessed value under 15-8-111 for the purposes of local government debt limits and other bonding
22 provisions as provided by law.

23 ~~(3)~~(6) The bentonite tax proceeds are statutorily appropriated, as provided in 17-7-502, to the
24 department for distribution as provided in this section."
25

26 **Section 9.** Section 20-9-360, MCA, is amended to read:

27 **"20-9-360. State equalization aid levy.** Subject to 15-10-420, there is a levy of 40 mills imposed by the
28 county commissioners of each county on all taxable property within the state, except property for which a tax or
29 fee is required under 61-3-321(2) or (3), 61-3-529, 61-3-537, 61-3-562, 61-3-570, and 67-3-204. Proceeds of the
30 levy must be remitted to the department of revenue, as provided in 15-1-504, and must be deposited to the credit

1 ~~of the state general fund for state~~ State equalization aid funding to the public schools of Montana is paid from the
 2 state general fund."

3

4 **Section 10.** Section 30-20-204, MCA, is amended to read:

5 **"30-20-204. (Temporary) Property tax exemption for manufacturing of ammunition components**

6 **-- conditions -- real property exemption applies to safety zone.** (1) A person or entity in this state engaged

7 in the primary business of the manufacture of ammunition components that meets the conditions in subsections

8 (2) through (4) is exempt from:

9 (a) property taxes levied for state educational purposes under 15-10-108, 20-9-331, 20-9-333, ~~20-9-360~~,

10 and 20-25-439; and

11 (b) business equipment tax levied pursuant to 15-6-138.

12 (2) A person or entity in this state engaged in the primary business of the manufacture of ammunition

13 components is exempt from property taxation as provided under subsection (1) if the person's or entity's business

14 meets the following conditions:

15 (a) the products of the business are and remain available to commercial and individual consumers in

16 the state;

17 (b) the business sells its products to in-state commercial and individual consumers for a price no greater

18 than that for out-of-state purchasers, including any products that leave the state regardless of destination or

19 purchaser; and

20 (c) the business does not enter into any agreement or contract that could actually or potentially command

21 or commit all of its production to out-of-state consumers or interfere with or prohibit sales and provision of

22 products to in-state consumers.

23 (3) The exemptions allowed under subsection (1) apply only to the property and business activity

24 attributable to the manufacture of ammunition components.

25 (4) The real property exemption allowed under subsection (1)(a) encompasses any property within 500

26 yards of a structure used for the manufacture of ammunition components or of any structure used for storage of

27 products manufactured onsite. (Terminates December 31, 2024--sec. 16, Ch. 440, L. 2015.)"

28

29 **NEW SECTION. Section 11. Sections amended by referendum.** The following sections of the

30 Montana Code Annotated are amended by this referendum:

- 1 7-6-2527. Taxation -- public and governmental purposes.
2 15-10-420. Procedure for calculating levy.
3 15-24-1402. New or expanding industry -- assessment -- notification.
4 15-24-1410. Manufacturer of ammunition components -- exemption from statewide property taxes.
5 15-30-2336. Refundable income tax credit -- statewide equalization property tax levies on principal residence
6 -- rules.
7 15-39-110. Distribution of taxes.
8 20-9-360. State equalization aid levy.
9 30-20-204. Property tax exemption for manufacturing of ammunition components -- conditions -- real property
10 exemption applies to safety zone.
11

12 **NEW SECTION. Section 12. Codification instruction.** [Sections 1 and 2] are intended to be codified
13 as an integral part of Title 7, chapter 6, and the provisions of Title 7, chapter 6, apply to [sections 1 and 2].
14

15 **NEW SECTION. Section 13. Effective date.** If approved by the electorate, [this act] is effective July
16 1, 2018.
17

18 **NEW SECTION. Section 14. Applicability.** If approved by the electorate, [this act] applies to levy
19 proceeds collected for taxes due on or after November 30, 2019.
20

21 **NEW SECTION. Section 15. Submission to electorate.** [This act] shall be submitted to the qualified
22 electors of Montana at the primary election to be held in June 2018 by printing on the ballot the full title of [this
23 act] and the following:

24 YES on Legislative Referendum ____.

25 NO on Legislative Referendum ____.

26 - END -