

HOUSE BILL NO. 568

INTRODUCED BY D. RICE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROPERTY TAX EXEMPTION FOR MOTION PICTURE AND TELEVISION COMMERCIAL PROPERTY BY ALLOWING THE EXEMPTION ONLY IF THE OWNER OF THE PROPERTY PAYS INCOME TAXES IN MONTANA; AMENDING SECTION 15-6-215, MCA; AND PROVIDING AN EFFECTIVE DATE."

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

Section 1. Section 15-6-215, MCA, is amended to read:

"15-6-215. Exemption for motion picture and television commercial property. Except as provided in 15-24-305 and 61-3-520, all property, including vehicles, brought into the state or otherwise used for the exclusive purpose of filming motion pictures or television commercials is exempt from property taxation and registration fees under 61-3-560 and 61-3-561, ~~provided that the property does not remain in the state for a period in excess of 180 consecutive days in a calendar year~~ if the owner of the property, including vehicles, pays taxes under chapter 30 or 31 of this title."

NEW SECTION. **Section 2. Effective date.** [This act] is effective July 1, 2003.

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