

SB 301 – An Act Revising the Local Governing Local Government Mill Levies

Purpose: To clarify that local government can levy mills for any public or governmental service. The only limit is on the amount as specified in 15-10-420, MCA or a specific prohibition in law to local government providing a public or government service.

Two things are done in this bill:

1. Clarify that county government has the authority to levy property taxes under 15-10-420, MCA, for any public or governmental purpose not prohibited by law.
2. Clarify that local government is not limited or restricted, unless specifically state, by law on the allocation of the property tax revenue among the local government programs.

Section 1, 2, and 3: Clarify that the county has the power to levy property tax for public or governmental services unless prohibited by law.

Section 4: Make the code references correct.

Section 5:

1. Clarify the definition of the all-purpose mill levy.
2. Remove the requirement to pass a resolution to use the all-purpose levy.

Section 6: Make the code references correct.

Section 7: Lists some public or governmental services that counties may provide. This section does not limit government services to those listed; it provided a catch all items for any public or governmental purpose not specifically prohibited.

Section 8: Clarify that services are public or governmental services.

Section 9: Clarify that municipal government has the authority to levy property taxes under 15-10-420, MCA, for any public or governmental purpose not prohibited by law.

Section 10: Clarify that services are public or governmental services.

Section 11: Remove the 2-mill levy limit for any metropolitan sanitary or storm/sewer district bonds reserve fund.

- Section 12: Remove the 2-mill levy limit for any metropolitan sanitary or storm/sewer district bonds reserve fund.
- Section 13: Remove the 1.5-mill levy limit and the \$3,500 dollar limit for county fair activities.
- Section 14: Make the code references correct.
- Section 15: Allows library services as a part of local government public or governmental services and allows them to be funded under the all-purpose levy.
- Section 16: Allows city-county board expenses to be part of the all-purpose levy.
- Section 17: Allows community mental health centers expenses to be part of the all-purpose levy.
- Section 18: Allows airports, landing fields, and ports to be part of the all-purpose levy.
- Section 19: Allows livestock shows and purebred livestock sales to be part of the all-purpose levy.
- Section 20: Repeals:
1. 7-6-2523 = This section says that the all purpose levy replaces a list of levies. This is not needed.
 2. 7-6-2526 = Allowed any statutory levy that was not specifically mentioned as an all-purpose levy to be levied. This is no longer necessary.
 3. 7-6-4023 = This section refers to an old funding procedure before the state assumed district courts.
 4. 7-14-2504 = Deletes unneeded process for election of additional road and bridge construction tax. This is covered in 15-10-420.
 5. 50-2-114 = Allows the city or county board of health to be financed with property tax. This section is not needed in law – the authority already exists.