

EXHIBIT 1
DATE 1.13.05
HB 227

Amendments to House Bill No. 227
1st Reading Copy

Requested by Representative Kathleen Galvin-Halcro

For the House Taxation Committee

Prepared by Lee Heiman
January 11, 2005 (4:23pm)

- 1. Title, page 1, line 5 through line 7.
Strike: "NATIONAL" on line 5 through "TO" on line 6
Insert: "MILITARY ON"
Strike: "IN" on line 6 through "CONGRESS" on line 7
Insert: "WITHOUT APPLICATION; ALLOWING NOTIFICATION TO THE COUNTY TREASURER"
Strike: "15-16-102" on line 7
Insert: "10-1-606"

- 2. Page 1, line 11 through page 3, line 7.
Strike: everything after the enacting clause
Insert: "Section 1. Section 10-1-606, MCA, is amended to read:
"10-1-606. **Suspension of property taxes for persons in military service.** (1) All taxes, whether on real or personal property, due on property owned by any citizen of the state of Montana in the active military or naval service of the United States ~~shall~~ must be held in abeyance, no proceedings taken for the collection ~~thereof of the taxes,~~ and no penalties or interests shall be added thereto interest accrues until the expiration of the period of 1 year from and after the cessation of hostilities or discharge from military or naval service.
(2) ~~To obtain the benefits of this section it shall be necessary for some person, on behalf of such person in the military or naval service, to file with the treasurer of the proper county an affidavit to the effect that the person against whom such taxes are charged is in such active military or naval service, which affidavit must be filed at or before the time when such taxes would become delinquent, and upon the filing thereof the treasurer shall make a notation upon his records to the effect that the collection of such taxes is suspended on account of the military or naval service of such taxpayer. But nothing in this section shall be so construed as to prevent such county treasurer from receiving payment of any such taxes whenever offered. A taxpayer is not required to apply for a suspension of payment of taxes under this section but shall provide proof of qualification for the suspension at the time of making the suspended tax payment. A qualified taxpayer, or a co-owner or agent of the taxpayer, may provide notice to the county treasurer of the suspension of taxes because of the operation of this~~

section.

(3) Taxes suspended pursuant to this section are not considered delinquent for the purposes of Title 15, chapter 17, or any other law in which nonpayment of property taxes affects the ownership interest in the property. "

{ Internal References to 10-1-606: None. }"

- END -