

Amendments to House Bill No. 584  
1st Reading Copy

Requested by Representative Dennis Himmelberger

For the House Taxation Committee

Prepared by Jeff Martin  
March 10, 2005 (6:08pm)

1. Title, page 1, line 16.

**Following:** "PRODUCTION;"

**Insert:** "REDUCING THE AMOUNT OF CREDIT THAT MAY BE CLAIMED IF THE  
STATE-CERTIFIED PRODUCTION DEPICTS OR PROMOTES THE USE OF  
TOBACCO PRODUCTS;"

2. Page 3, line 23.

**Strike:** "and"

3. Page 3, line 25.

**Following:** "45-8-201(2)"

**Insert:** "; and

(k) a statement of whether the production will depict the  
use of any tobacco product or show any portrayal that promotes,  
either directly or indirectly, the use of any tobacco product"

4. Page 5, line 4.

**Following:** "(2)"

**Insert:** "(a)"

**Strike:** "The"

**Insert:** "Except as provided in subsection (2)(b), the"

5. Page 5.

**Following:** line 6

**Insert:** "(b) If the production depicts the use of any tobacco  
product or shows any portrayal that promotes, either  
directly or indirectly, the use of any tobacco product, the  
aggregate of the credit allowed under this section for a  
production occurring in the tax year is equal to the sum of  
7.5% of the first \$50,000 or less of actual compensation  
paid to each Montana resident employed in connection with  
the state-certified production during the tax year."

6. Page 5, line 27.

**Following:** "(1)"

**Insert:** "(a)"

7. Page 5, line 30.

**Strike:** "The"

**Insert:** "Except as provided in subsection (1)(b), the"

8. Page 6.

**Following:** line 1

**Insert:** "(b) If the production depicts the use of any tobacco product or shows any portrayal that promotes, either directly or indirectly, the use of any tobacco product, the credit allowed under this section is equal to 5% of the total qualified expenditures incurred in connection with the state-certified production during the tax year."

9. Page 6, line 17.

**Following:** "credits."

**Insert:** "(1)"

**Strike:** "The"

**Insert:** "Except as provided in subsection (2), the"

10. Page 6.

**Following:** line 18

**Insert:** "(2) If the production depicts the use of any tobacco product or shows any portrayal that promotes, either directly or indirectly, the use of any tobacco product, the total amount of the credits allowed under [sections 7 and 8] may not exceed \$500,000 for the production."

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