

Amendments to Senate Bill No. 510
1st Reading Copy

Requested by Senator John Esp

For the Senate Taxation Committee

Prepared by Lee Heiman
March 24, 2005 (7:52am)

1. Title, line 14.

Strike: the first "AND"

Following: "15-7-307,"

Insert: "AND 15-7-308"

2. Page 2, line 2.

Strike: "3"

Insert: "4"

Following: "]"

Insert: "or for personal or intangible property"

3. Page 2, line 7.

Following: "land;"

Insert: "and"

4. Page 2, line 8.

Strike: subsection (b) in its entirety

Renumber: subsequent subsection

5. Page 3, line 10.

Following: "imposed"

Insert: ", including any value of nontaxable property"

6. Page 3, line 11.

Following: "appraiser"

Insert: ". The value may be established by an appraisal conducted for the purposes of the sale, or if none is available, it may be done by an appraiser"

7. Page 5, line 2.

Following: "tax"

Insert: "if not paid within 10 days of the payment date set by the court"

8. Page 5, line 5 through line 9.

Strike: subsection (4) in its entirety

Renumber: subsequent subsections

9. Page 5, line 15.

Insert: "(5) (a) It is unlawful for a county treasurer or employee of the county treasurer or any other public official or public employee to divulge or otherwise make known taxpayer information that is disclosed under [sections 1 through 7] or information that concerns the affairs of the person and that is acquired from the person's records, officers, or employees in an examination or audit.

(b) This subsection (5) does not prohibit the county treasurer from publishing statistics if they are classified in a way that does not disclose the identity and content of any particular person. "

10. Page 6, line 4.

Following: "account."

Insert: "To protect the privacy of taxpayers, the running balance of the account and deposits to the account may not be disclosed. The year-end balance of the account must be disclosed."

11. Page 8, line 1.

Insert: "Section 12. Section 15-7-308, MCA, is amended to read:

"15-7-308. Disclosure of information restricted -- water right transfer certificate exception. (1) Except as provided in subsection (2), the certificate required by this part and the information contained in the certificate is not a public record and must be held confidential by the county clerk and recorder, the county treasurer, and the department. This is because the legislature finds that the demands of individual privacy outweigh the merits of public disclosure. The confidentiality provisions do not apply to compilations from the certificates or to summaries, analyses, and evaluations based upon the compilations.

(2) The confidentiality provisions of this section do not apply to the information in the clerk and recorder's abbreviated copy of the realty transfer certificate or to the information contained in the water right transfer certificate prepared and filed with the department of natural resources and conservation pursuant to 85-2-424 for purposes of maintaining a system of centralized water right records as mandated by Article IX, section 3(4), of the Montana constitution. A person may access water right transfer information through the department of natural resources and conservation pursuant to the department's

implementation of the requirements of 85-2-112(3)."
{ *Internal References to 15-7-308: None.* }"
Renumber: subsequent sections

- END -

