

SENATE BILL NO. 529

INTRODUCED BY J. ESSMANN

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A BILL FOR AN ACT ENTITLED: "AN ACT SUBMITTING TO THE QUALIFIED ELECTORS OF MONTANA AN AMENDMENT TO ARTICLE VIII, SECTION 16, OF THE MONTANA CONSTITUTION PROVIDING THAT IF A GENERAL STATEWIDE SALES TAX OR USE TAX IS ENACTED AND IF IT CONTAINS A PROVISION FOR PROPERTY TAX RELIEF, NO STATEWIDE TAX OR FEE ON PROPERTY MAY BE LEVIED ON CLASS THREE, CLASS FOUR, CLASS TEN, OR THE FIRST \$150,000 IN MARKET VALUE OF CLASS EIGHT PROPERTY; AND PROVIDING A CONTINGENT VOIDNESS PROVISION."

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

**Section 1.** Article VIII, section 16, of The Constitution of the State of Montana is amended to read:

**"Section 16. Limitation on sales tax or use tax rates -- limitation on property taxation.** (1) The rate of a general statewide sales tax or use tax may not exceed 4%.

(2) If a general statewide sales tax or use tax is enacted and if it contains a provision for property tax relief, no statewide tax or fee on property may be levied on class three, class four, class ten, or the first \$150,000 in market value of class eight property as those classes were defined on December 31, 2006."

NEW SECTION. **Section 2. Submission to electorate.** This amendment shall be submitted to the qualified electors of Montana at the general election to be held in November 2008 by printing on the ballot the full title of this act and the following:

[] FOR prohibiting statewide property taxes on agricultural, residential, small businesses, and forest lands if a state sales tax law provides property tax relief.

[] AGAINST prohibiting statewide property taxes on agricultural, residential, small businesses, and forest lands if a state sales tax law provides property tax relief.

NEW SECTION. SECTION 3. CONTINGENT VOIDNESS. IF SENATE BILL NO. [LC 1054] IS NOT PASSED, THEN THIS ACT IS VOID.

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