

SENATE BILL NO. 506

INTRODUCED BY ESSMANN, MCALPIN

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4 A BILL FOR AN ACT ENTITLED: "AN ACT AUTHORIZING A LOCAL OPTION TOURISM TAX; PROVIDING
5 FOR THE TYPES OF GOODS AND SERVICES THAT MAY BE SUBJECT TO THE LOCAL OPTION TOURISM
6 TAX; PROVIDING THAT LOCAL OPTION TOURISM TAX REVENUE MUST BE USED FOR PROPERTY TAX
7 REDUCTION, DISTRIBUTION TO CERTAIN NEARBY LOCAL GOVERNMENTS, AND FOR ANY PURPOSE
8 REFLECTED IN THE RESOLUTION AUTHORIZING THE LOCAL OPTION TOURISM TAX; PROHIBITING
9 DOUBLE TAXATION; COORDINATING THE USE OF THE RESORT TAX IMPOSED BY RESORT
10 COMMUNITIES, ~~AND RESORT AREAS, AND RESORT AREA DISTRICTS~~; CLARIFYING THAT A MILL LEVY
11 REDUCTION RESULTING FROM TAX RELIEF DUE TO IMPOSITION OF A LOCAL OPTION TOURISM TAX
12 MAY NOT BE REINSTATED WHILE THE TAX IS IN EFFECT WITHOUT AN ELECTION; AMENDING
13 SECTIONS 7-7-4424, 7-7-4428, AND 15-10-420, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE."

14

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

16

17 NEW SECTION. **Section 1. Purpose.** Local government and local school district property tax levies
18 constitute 75% to 80% of property taxes levied on Montana property taxpayers in most jurisdictions. It is the intent
19 of the Montana legislature to provide Montana taxpayers the ability to adopt a local option tourism tax in order
20 to provide property tax relief, first by offsetting existing levies and second by decreasing the need for future levy
21 increases, by creating a new revenue source designed to collect taxes from the millions of people who visit our
22 state and communities each year. It is further the intent of the legislature, recognizing that the amount of tourism
23 varies from locality to locality, to provide for revenue sharing on a regional per capita basis so that all property
24 taxpayers can share in the offset of property taxes.

25

26 NEW SECTION. **Section 2. Taxed goods -- rate -- applicability.** (1) There is a tax of 4% on the retail
27 value of all tourism goods and services sold within the boundaries of a local government entity adopting a uniform
28 local option tourism tax as provided in [sections 1 through 11].

29 (2) Tourism goods and services are the following tourist or visitor items which are normally sold to the
30 public, transient visitors, or tourists:

- 1 (a) lodging facilities and campgrounds as defined in 15-65-101;
- 2 (b) meals prepared either for onsite consumption or to take out;
- 3 (c) alcoholic beverages sold by the drink, including wine sold by the bottle for on-premises consumption;
- 4 (d) rentals of automobiles and recreational vehicles including boats, snowmobiles, off-highway vehicles,
- 5 motorcycles, and other vehicles used for travel or recreation and rentals of camping, hunting, fishing, or other
- 6 recreational equipment; HOWEVER, THE RENTAL OF VEHICLES BY INSURANCE COMPANIES UNDER POLICY COVERAGES
- 7 THAT INCLUDE TEMPORARY VEHICLE REPLACEMENT COVERAGE IS EXEMPT FROM THE TAX.
- 8 (e) recreational services, including but not limited to hunting and fishing guide services, guided tours,
- 9 trail rides, helicopter sightseeing tours, historical or special sightseeing train rides, and admissions for water
- 10 slides, amusement parks, hot springs, or other resorts.

11

12 **NEW SECTION. Section 3. Use of local option tourism tax proceeds.** (1) Proceeds of a local option

13 tourism tax by a local government imposing the tax, after payment of the vendor allowance, must be used as

14 follows:

- 15 (a) 20% must be distributed to other municipalities, counties, and consolidated local governments as
- 16 provided in [section 8];
- 17 (b) 35% must be used to reduce locally adopted property taxes by offset; and
- 18 (c) a local government may appropriate and expend the balance of the revenue derived from a local
- 19 option tourism tax for expenditures approved by the voters under [section 5(3)(c)].

20 (2) Proceeds received by a local government by revenue sharing from a local government adopting a

21 local option tourism tax, either as a municipality within a county imposing a local option tourist tax under [section

22 9] or by distribution under [section 8], unless otherwise authorized by the voter-approved tax authorization

23 provided for in [section 5(3)(c)], must be used as follows:

- 24 (a) 35% must be used to reduce locally adopted property taxes by offset;
- 25 (b) 65% must be used only for infrastructure expenditures, including capital equipment, transportation
- 26 and road system improvements, other long-term capital improvements, or other expenditures approved by the
- 27 voters under AFTER AN ELECTION CONDUCTED PURSUANT TO THE PROCEDURES SET FORTH IN [SECTION 5] THAT SUBMITS
- 28 TO THE VOTERS THE BALLOT QUESTION IN [section 5(3)(c)].

29

30 **NEW SECTION. Section 4. Double taxation prohibited.** (1) A local option tourism tax may not be

1 imposed on the same goods or services by more than one local government, including a resort community, ~~or~~
 2 a resort area, OR A RESORT AREA DISTRICT imposing a tax under Title 7, chapter 6, part 15.

3 (2) If a county adopts a local option tourism tax, the tax is imposed countywide, including in all
 4 municipalities within the county but not within any resort community, ~~or~~ resort area, OR RESORT AREA DISTRICT that
 5 is imposing a resort tax under Title 7, chapter 6, part 15. If a county adopts a local option tourism tax and a
 6 municipality within the county also imposes a local option tourism tax under [sections 1 through 11], the
 7 municipality shall repeal the local option tourism tax without a vote of the electorate.

8
 9 **NEW SECTION. Section 5. Uniform local option tourism tax -- election required -- procedure --**

10 **notice.** (1) (a) Subject to the provisions of subsection (1)(b), a municipality, consolidated local government, or
 11 county may impose or, except as provided in [section 4], amend or repeal a local option tourism tax after the local
 12 option tourism tax question has been submitted to the electorate of the municipality, consolidated local
 13 government, or county and approved by a majority of the electors voting on the question.

14 (b) A municipality may not conduct an election on whether to adopt or repeal a local option tourism tax
 15 if the county in which the municipality is located imposes a local option tourism tax.

16 (2) The question of imposing a local option tourism tax may be presented to the electors of:

17 (a) a municipality or consolidated local government by:

18 (i) a petition of the electors as provided by 7-1-4130 and 7-5-131 through 7-5-137, except that the petition
 19 needs 5% of the electors of the municipality or consolidated local government to place the question on the ballot;

20 or

21 (ii) a resolution of the governing body of the municipality or consolidated local government;

22 (b) a county by:

23 (i) a petition of electors as provided in 7-5-131 through 7-5-137, except that the petition needs 5% of the
 24 electors of the municipality to place the question on the ballot; or

25 (ii) a resolution of the board of county commissioners.

26 (3) The petition or resolution referring the local option tourism tax question must state:

27 (a) the duration of the local option tourism tax, which may not exceed 10 years;

28 (b) the date when the local option tourism tax becomes effective, which may not be earlier than 90 days
 29 after the election; and

30 (c) subject to the PROPERTY TAX OFFSET provisions of [section 3], the purposes that may be funded by

1 the local option tourism tax revenue.

2 (4) Upon receipt of an adequate petition or adoption of the necessary resolution, the governing body may
3 have the question of imposing a local option tourism tax placed on the ballot at the next regularly scheduled
4 statewide general election or submitted by mail ballot as provided in Title 13, chapter 19.

5 (5) (a) Before the local option tourism tax question is submitted to the electorate of a local government,
6 the governing body shall publish notice of the election on the question of imposing a uniform tax on tourism goods
7 and services in a newspaper that meets the qualifications of subsection (5)(b). The notice must be published
8 twice, with at least 6 days separating publications. The first publication must be no more than 30 days prior to
9 the election and the last no less than 3 days prior to the election.

10 (b) The newspaper must meet the requirements of 7-1-4127 for a municipality or 7-1-2121 for a local
11 government unit other than a municipality.

12 (6) The question of the imposition of a local option tourism tax may not be placed before the electors
13 more than once in a fiscal year.

14

15 **NEW SECTION. Section 6. Vendor allowance.** Each vendor and commercial establishment shall
16 withhold ~~2%~~ 4% of the local option tourism tax collected to defray its costs for the administration of the tax
17 collection.

18

19 **NEW SECTION. Section 7. Tax administration.** (1) Not less than 30 days prior to the date that the
20 local option tourism tax becomes effective, the governing body shall enact an administrative ordinance governing
21 the collection and reporting of the local option tourism tax. This administrative ordinance may be amended at any
22 time as may be necessary to effectively administer the local option tourism tax.

23 (2) The administrative ordinance must specify:

24 (a) the times that local option tourism taxes collected by businesses are to be remitted to the governing
25 body;

26 (b) the office, officer, or employee of the governing body responsible for receiving and accounting for
27 the local option tourism tax receipts;

28 (c) the office, officer, or employee of the governing body responsible for enforcing the collection of the
29 local option tourism tax and the methods and procedures to be used in enforcing the collection of local option
30 tourism taxes due; and

1 (d) the penalties for failure to report local option tourism taxes due, failure to remit taxes due, and
 2 violations of the administrative ordinance. The penalties may include:

3 (i) criminal penalties not to exceed a fine of \$1,000, imprisonment for 6 months, or both;

4 (ii) civil penalties if the governing body prevails in a suit for the collection of local option tourism taxes,
 5 not to exceed 50% of the taxes found due plus the costs and attorney fees incurred by the governing body in the
 6 action;

7 (iii) revocation of a business license issued by the local government that is held by the offender; and

8 (iv) any other penalties that may be applicable for violation of an ordinance.

9 (e) any authorization for business administration and prepayment discounts; and

10 (f) other administrative details necessary for the efficient and effective administration of the tax.

11
 12 **NEW SECTION. Section 8. Distribution of local option tourism tax proceeds.** (1) (a) Revenue from
 13 a municipal, consolidated local government, or county tourism tax must be allocated as follows:

14 (i) 20% to the region in which the entity adopting the tax is located;

15 (ii) 35% for property tax relief; and

16 (iii) the balance to the taxing jurisdiction.

17 (b) Local option tourism tax revenue allocated to the region must be distributed at least quarterly, not
 18 later than 45 days after the end of each quarter. The distribution is made to the eligible municipalities and
 19 counties within the region on a per capita basis. For purposes of distributing the revenue, the following are not
 20 included in determining the amount to be distributed:

21 (i) individuals residing within a municipality are not considered county residents for distributions to the
 22 county;

23 (ii) the population of a resort community, ~~or resort area,~~ OR RESORT AREA DISTRICT imposing a resort tax
 24 under Title 7, chapter 6, part 15, are not considered within the county for distributions to the county;

25 (iii) a municipality that is a resort community imposing a resort tax under Title 7, chapter 6, part 15, may
 26 not receive a distribution.

27 (2) (a) The distributing jurisdiction may make the distributions directly to the treasurers of each recipient
 28 jurisdiction or it may provide for distribution through a trustee.

29 (b) A trustee shall provide an indemnity bond, insurance, or other instrument to the distributing
 30 jurisdiction, in an amount equal to the amount of anticipated annual distributions, to pay or reimburse the

1 distributing jurisdiction for failure of the trustee to fulfill required revenue distributions. A trustee may retain an
 2 amount of up to 0.1% of distributed funds as a fee for distribution services.

3 (3) For purposes of revenue distribution under this section, a resort community, ~~or resort area,~~ OR RESORT
 4 AREA DISTRICT that has imposed a resort tax pursuant to Title 7, chapter 6, part 15, must be excluded from the
 5 revenue distribution and population calculations.

6 (4) For the purposes of this section:

7 (a) region 1 consists of Flathead, Lincoln, Granite, Lake, Mineral, Missoula, Ravalli, and Sanders
 8 counties;

9 (b) region 2 consists of Beaverhead, Broadwater, Deer Lodge, Gallatin, Jefferson, Lewis and Clark,
 10 Madison, Meagher, Park, Powell, and Silver Bow counties;

11 (c) region 3 consists of Blaine, Cascade, Chouteau, Fergus, Glacier, Hill, Judith Basin, Liberty, Phillips,
 12 Pondera, Teton, and Toole counties; and

13 (d) region 4 consists of Big Horn, Carbon, Carter, Custer, Daniels, Dawson, Garfield, Golden Valley,
 14 Fallon, McCone, Musselshell, Prairie, Petroleum, Powder River, Roosevelt, Rosebud, Sheridan, Richland,
 15 Stillwater, Sweet Grass, Treasure, Wheatland, Yellowstone, Valley, and Wibaux counties.

16
 17 **NEW SECTION. Section 9. Distribution within county.** (1) A local option tourism tax adopted by a

18 county must be levied countywide except in a resort community, ~~or resort area,~~ OR RESORT AREA DISTRICT that has
 19 imposed a tax pursuant to Title 7, chapter 6, part 15. Unless otherwise provided by agreements with
 20 municipalities, the county shall, at least quarterly, distribute local option tourism tax revenue AVAILABLE AFTER
 21 DISTRIBUTION PURSUANT TO [SECTIONS 3(1)(A) AND 8] to the municipalities within the county in the following manner:

22 (a) 50% of the amount of local option tourism tax revenue received by the county must be distributed
 23 based on population by calculating the ratio of the population of each municipality in the county to the population
 24 of the county as derived from the most recent estimates by the U.S. bureau of the census or, if estimates are not
 25 available, derived from the most recent federal decennial census; and

26 (b) the remaining 50% of the amount retained by the county must be distributed based on the point of
 27 origin of the local option tourism tax revenue.

28 (2) THE DISTRIBUTION TO MUNICIPALITIES UNDER SUBSECTION (1) MUST BE USED AS PROVIDED IN [SECTION 3(2)].

29 ~~(2)(3)~~ (3) For purposes of revenue distribution under this section, a resort community, ~~or resort area,~~ OR
 30 RESORT AREA DISTRICT that has imposed a tax pursuant to Title 7, chapter 6, part 15, must be excluded from the

1 revenue distribution and population calculations.

2

3 **NEW SECTION. Section 10. Pledge of tax proceeds for bonding.** (1) A municipality, consolidated
4 local government, or county may issue bonds to provide, install, or construct any of the public facilities,
5 improvements, or undertakings authorized under 7-7-4101, 7-7-4404, and 7-12-4102. Subject to subsection (2),
6 bonds issued under this section must be authorized by a resolution of the governing body, stating the purposes,
7 amount, terms, conditions, and covenants of the municipality, consolidated local government, or county that the
8 governing body considers appropriate. The term in years of the bond may not exceed the limits fixed in [section
9 5] authorizing the imposition of the tax.

10 (2) (a) If the governing body of a local government has adopted a resolution to issue bonds pledging the
11 proceeds of a local option tourism tax, the governing body shall submit the question of issuing the bonds to the
12 registered electors of the local government at the time the tax is adopted, at the next general election, or at an
13 election that is conducted by mail ballot as provided in Title 13, chapter 19. Separate notice of the election must
14 be given.

15 (b) (i) The notice must state:

16 (A) the date when the election will be held;

17 (B) the amount of bonds proposed to be issued;

18 (C) the purpose of the bonds;

19 (D) the term of years through which the bonds will be paid; and

20 (E) other information regarding the election and the proposed bonds that the board may consider proper.

21 (ii) If the bonds that are proposed to be issued are for two or more purposes, each purpose and the
22 amount for each purpose must be separately stated.

23 (c) The notice must be published as provided in 13-1-108 and must be posted in each voting precinct
24 in the local government at least 10 days prior to the date for holding the election.

25 (3) A municipality, consolidated local government, or county may pledge for repayment of bonds issued
26 under this section the revenue derived from a local option tourism tax, special assessments levied for and
27 revenue collected from the facilities, improvements, or undertakings for which the bonds are issued, and any
28 other source of revenue authorized by the legislature to be imposed or collected by the local government. The
29 bonds do not constitute debt for purposes of any statutory debt limitation if in the resolution authorizing the
30 issuance of the bonds, the local government determines that the local option tourism tax revenue, special

1 assessments levied for and revenue from the facilities, improvements, or undertakings, or other sources of
 2 revenue, if any, pledged to the payment of the bonds will be sufficient in each year to pay the principal and
 3 interest of the bonds when due. The bonds may be sold at a discount at a public or private sale.

4
 5 **NEW SECTION. Section 11. Rulemaking.** The department of revenue may adopt rules necessary for
 6 the uniform collection and distribution of the local option tourism tax by the adopting local governments as
 7 provided in [sections 1 through 11].

8
 9 **Section 12.** Section 7-7-4424, MCA, is amended to read:

10 **"7-7-4424. Undertakings to be self-supporting.** (1) The governing body of a municipality issuing bonds
 11 pursuant to this part shall prescribe and collect reasonable rates, fees, or charges for the services, facilities, and
 12 commodities of the undertaking and shall revise the rates, fees, or charges from time to time whenever necessary
 13 so that the undertaking is and remains self-supporting. The property taxes specifically authorized to be levied for
 14 the general purpose served by an undertaking, ~~or any~~ resort taxes approved, levied, and appropriated to an
 15 undertaking in compliance with 7-6-1501 through 7-6-1509, and any local option tourism taxes approved, levied,
 16 and appropriated to an undertaking in compliance with [sections 1 through 11] constitute revenue of the
 17 undertaking and may not result in an undertaking being considered not self-supporting.

18 (2) The rates, fees, or charges prescribed, along with any appropriated property or resort tax collections,
 19 must produce revenue at least sufficient to:

20 (a) pay when due all bonds and interest on the bonds, the payment of which the revenue has been
 21 pledged, charged, or otherwise encumbered, including reserves for the bonds; and

22 (b) provide for all expenses of operation and maintenance of the undertaking, including reserves."

23
 24 **Section 13.** Section 7-7-4428, MCA, is amended to read:

25 **"7-7-4428. Covenants in resolution authorizing issuance of bonds.** Any resolution or resolutions
 26 authorizing the issuance of bonds under this part may contain covenants as to:

27 (1) the purpose or purposes to which the proceeds of the sale of the bonds may be applied and the
 28 disposition of the proceeds;

29 (2) the use and disposition of the revenue of the undertaking for which the bonds are to be issued,
 30 including the creation and maintenance of reserves and including the pledge or appropriation of all or a portion

1 of the property and resort tax revenue referred to in 7-7-4424 or local option tourism tax revenue referred to in
 2 [sections 1 through 11];

3 (3) the transfer, from the general fund of the municipality to the account or accounts of the undertaking,
 4 of an amount equal to the cost of furnishing the municipality or any of its departments, boards, or agencies with
 5 the services, facilities, or commodities of the undertaking;

6 (4) the issuance of other or additional bonds payable from the revenue of the undertaking;

7 (5) the operation and maintenance of the undertaking;

8 (6) the insurance to be carried on the undertaking and the use and disposition of insurance money;

9 (7) books of account and the inspection and audit of the books; and

10 (8) the terms and conditions upon which the holders or trustees of the bonds or any proportion of the
 11 bonds are entitled to the appointment of a receiver by the district court having jurisdiction. The receiver may:

12 (a) enter and take possession of the undertaking;

13 (b) operate and maintain the undertaking;

14 (c) prescribe rates, fees, or charges, subject to the approval of the public service commission; and

15 (d) collect, receive, and apply all revenue thereafter arising from the undertaking in the same manner
 16 as the municipality itself might do."

17

18 **Section 14.** Section 15-10-420, MCA, is amended to read:

19 **"15-10-420. Procedure for calculating levy.** (1) (a) Subject to the provisions of this section, a
 20 governmental entity that is authorized to impose mills may impose a mill levy sufficient to generate the amount
 21 of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior 3
 22 years. The maximum number of mills that a governmental entity may impose is established by calculating the
 23 number of mills required to generate the amount of property tax actually assessed in the governmental unit in the
 24 prior year based on the current year taxable value, less the current year's value of newly taxable property, plus
 25 one-half of the average rate of inflation for the prior 3 years.

26 (b) A governmental entity that does not impose the maximum number of mills authorized under
 27 subsection (1)(a) may carry forward the authority to impose the number of mills equal to the difference between
 28 the actual number of mills imposed and the maximum number of mills authorized to be imposed. The mill authority
 29 carried forward may be imposed in a subsequent tax year.

30 (c) For the purposes of subsection (1)(a), the department shall calculate one-half of the average rate of

1 inflation for the prior 3 years by using the consumer price index, U.S. city average, all urban consumers, using
2 the 1982-84 base of 100, as published by the bureau of labor statistics of the United States department of labor.

3 (2) A governmental entity may apply the levy calculated pursuant to subsection (1)(a) plus any additional
4 levies authorized by the voters, as provided in 15-10-425, to all property in the governmental unit, including newly
5 taxable property.

6 (3) (a) For purposes of this section, newly taxable property includes:

7 (i) annexation of real property and improvements into a taxing unit;

8 (ii) construction, expansion, or remodeling of improvements;

9 (iii) transfer of property into a taxing unit;

10 (iv) subdivision of real property; and

11 (v) transfer of property from tax-exempt to taxable status.

12 (b) Newly taxable property does not include an increase in value that arises because of an increase in
13 the incremental value within a tax increment financing district.

14 (4) (a) For the purposes of subsection (1), the taxable value of newly taxable property includes the
15 release of taxable value from the incremental taxable value of a tax increment financing district because of:

16 (i) a change in the boundary of a tax increment financing district;

17 (ii) an increase in the base value of the tax increment financing district pursuant to 7-15-4287; or

18 (iii) the termination of a tax increment financing district.

19 (b) If a tax increment financing district terminates prior to the certification of taxable values as required
20 in 15-10-202, the increment value is reported as newly taxable property in the year in which the tax increment
21 financing district terminates. If a tax increment financing district terminates after the certification of taxable values
22 as required in 15-10-202, the increment value is reported as newly taxable property in the following tax year.

23 (c) For the purpose of subsection (3)(a)(iv), the subdivision of real property includes the first sale of real
24 property that results in the property being taxable as class four property or as nonqualified agricultural land as
25 described in 15-6-133(1)(c).

26 (5) Subject to subsection (8), subsection (1)(a) does not apply to:

27 (a) school district levies established in Title 20; or

28 (b) the portion of a governmental entity's property tax levy for premium contributions for group benefits
29 excluded under 2-9-212 or 2-18-703.

30 (6) For purposes of subsection (1)(a), taxes imposed do not include net or gross proceeds taxes received

1 under 15-6-131 and 15-6-132.

2 (7) In determining the maximum number of mills in subsection (1)(a);:

3 (a) the governmental entity may increase the number of mills to account for a decrease in
4 reimbursements;

5 (b) the governmental entity must use revenue from the uniform local option tourism tax that is required
6 for tax reduction under [sections 3 and 8] as a property tax revenue offset to directly decrease mill levies.

7 (8) The department shall calculate, on a statewide basis, the number of mills to be imposed for purposes
8 of 15-10-107, 20-9-331, 20-9-333, 20-9-360, 20-25-423, and 20-25-439. However, the number of mills calculated
9 by the department may not exceed the mill levy limits established in those sections. The mill calculation must be
10 established in whole mills. If the mill levy calculation does not result in a whole number of mills, then the
11 calculation must be rounded up to the nearest whole mill.

12 (9) (a) The provisions of subsection (1) do not prevent or restrict:

13 (i) a judgment levy under 2-9-316, 7-6-4015, or 7-7-2202;

14 (ii) a levy to repay taxes paid under protest as provided in 15-1-402;

15 (iii) an emergency levy authorized under 10-3-405, 20-9-168, or 20-15-326; or

16 (iv) a levy for the support of a study commission under 7-3-184.

17 (b) A levy authorized under subsection (9)(a) may not be included in the amount of property taxes
18 actually assessed in a subsequent year.

19 (10) A governmental entity may levy mills for the support of airports as authorized in 67-10-402,
20 67-11-301, or 67-11-302 even though the governmental entity has not imposed a levy for the airport or the airport
21 authority in either of the previous 2 years and the airport or airport authority has not been appropriated operating
22 funds by a county or municipality during that time.

23 (11) Mills that are not levied due to a required reduction in property taxes under [sections 3 and 8] may
24 not be used to determine the number of authorized mills that can be carried forward as provided in subsection
25 (1)(b) unless the amount of local option tourism tax revenue required for local property tax reduction is reduced
26 or eliminated. Upon a reduction or elimination of revenue, the number of mills necessary to replace the amount
27 of the lost revenue are mills authorized to be levied and may be carried forward.

28 ~~(11)~~(12) The department may adopt rules to implement this section. The rules may include a method for
29 calculating the percentage of change in valuation for purposes of determining the elimination of property, new
30 improvements, or newly taxable property in a governmental unit."

