EXHIBIT 5
DATE 2-3-2009
SB SB 78

TALKING POINTS SB 78

SB 78 Removes a Conflict in current law about the maximum mill levy for a Soil Conservation District

Highlights

- Prior to 2001 most levies had a specific number of mills that could be levied for specific purposes
  - Examples
    - 20 mills for roads
    - 8 mills for bridges
    - 10 mills for county health facilities
    - 5 mills for libraries
    - 9 mills for welfare
    - 6 mills for district court
    - many others

- Specific levy limits were replaced by an overall levy limit in accordance with Section 15-10-420 MCA which requires an election be held to exceed that limit
- Most of the specific limits were replaced in 2001 by the term "Subject to 15-10-420" but others were later identified and have been removed through subsequent legislation
- Occasionally one that was missed appears - as was the case in 2005 when the 1.5 specific mill levy for county fairs was repealed (7-21-3410)
- SB 78 DOES NOT:
  - Authorize new taxes
  - Increase current tax authority

SB 78 is truly a housekeeping bill that corrects a conflict in statute