SENATE TAXATION
EXHIBIT NO. 2
DATE 3.10.11
BILL NO. SB392

Legislative Fiscal Division

Impact of Increasing the Threshold Exemption to $200,000 in Market Value of Business Equipment on Tax Liability for Various Classes of Property, With 100% Reimbursement - FY 2011

Class Type	Change in Tax Liability	
	Percent	Dollars
Class 8 - Business Equipment		
Centrally Assessed - Classes 9,12,13	-17.2%	$ (15,542,665)
Residential - Subclasses 4.1 & 4.2	0.0%	$ -
Commercial - Subclasses 4.8 & 4.9	0.0%	$ -
Agricultural and Timber Land - Classes 3 & 10	0.0%	$ -
All Other Classes	0.0%	$ -
Net Cost to State	-1.3%	$ (15,542,665)

Impact of Increasing the Threshold Exemption to $500,000 in Market Value of Business Equipment on Tax Liability for Various Classes of Property, With No Reimbursement - FY 2011

Class Type	Change in Tax Liability	
	Percent	Dollars
Class 8 - Business Equipment	-26.9%	$ (24,348,613)
Centrally Assessed - Classes 9,12,13	1.7%	$ 4,004,612
Residential - Subclasses 4.1 & 4.2	1.3%	$ 7,729,295
Commercial - Subclasses 4.8 & 4.9	1.5%	$ 2,920,724
Agricultural and Timber Land - Classes 3 & 10	5.6%	$ 4,288,058
All Other Classes	1.9%	$ 598,850
Net Cost to State	-0.4%	$ (4,807,074)

Impact of Increasing the Threshold Exemption to $1 Million in Market Value of Business Equipment on Tax Liability for Various Classes of Property, With No Reimbursement - FY 2011

Class Type	Change in Tax Liability	
	Percent	Dollars
Class 8 - Business Equipment	-32.9%	$ (29,823,612)
Centrally Assessed - Classes 9,12,13	2.0%	$ 4,837,920
Residential - Subclasses 4.1 & 4.2	1.6%	$ 9,544,856
Commercial - Subclasses 4.8 & 4.9	2.1%	$ 3,955,450
Agricultural and Timber Land - Classes 3 & 10	6.4%	$ 4,959,571
All Other Classes	2.3%	$ 707,705
Net Cost to State	-0.5%	$ (5,818,111)

Taxable Value Reduction - TY 2010

$200,000 Exemption	(29,337,333)
$500,000 Exemption	(47,594,793)
$1 Million Exemption	(57,605,063)
$1 Million Exemption	(57,605,063)
$1 Million Exemption	(57,605,063)

Not adjusted for Growth in future years
Not adjusted for not-liened-to-real business equipment

Impact of Increasing the Threshold Exemption to $1 Million in Market Value of Business Equipment on Tax Liability for Various Classes of Property, With No Reimbursement - FY 2011

01/31/10

County	Centrally Assessed		Commercial		Residential		Ag and Timber Land		Business Equipment		All Other		Total	
	Percent	Dollar Change	Percent	Dollar Change	Percent	Dollar Change	Percent	Dollar Change	Percent	Dollar Change	Percent	Dollar Change	Percent	Dollar Change
Statewide	2.0%	4,837,920	2.1%	3,955,450	1.6%	9,544,856	6.4%	4,959,571	-32.9%	##########	2.3%	707,705	-0.5%	(5,818,111)
Beaverhead	3.3%	42,993	2.3%	30,174	2.8%	127,740	3.6%	51,566	-40.5%	(331,809)	3.7%	11,098	-0.7%	(68,238)
Big Horn	3.5%	102,269	2.1%	25,388	4.0%	59,980	4.2%	60,175	-16.6%	(348,386)	4.2%	14,260	-0.9%	(86,315)
Blaine	4.8%	77,145	3.4%	11,337	4.6%	57,293	6.6%	158,166	-61.6%	(407,213)	6.5%	11,481	-1.4%	(91,791)
Broadwater	2.8%	52,467	2.3%	7,569	2.6%	63,007	4.8%	31,239	-51.7%	(203,203)	2.8%	4,107	-0.8%	(44,814)
Carbon	1.5%	73,616	1.2%	14,330	1.6%	131,549	2.4%	23,275	-49.4%	(313,303)	0.8%	2,620	-0.4%	(67,912)
Carter	4.1%	61,793	3.5%	1,211	5.8%	14,485	6.9%	63,390	-89.8%	(201,773)	5.7%	4,573	-1.9%	(56,321)
Cascade	1.8%	277,545	1.5%	219,891	1.7%	620,415	2.5%	68,515	-31.7%	(1,459,121)	0.9%	9,555	-0.4%	(263,200)
Chouteau	6.3%	201,175	4.2%	15,950	5.1%	102,930	8.7%	382,933	-91.5%	(899,508)	8.1%	25,045	-1.5%	(171,476)
Custer	3.7%	69,046	2.4%	44,226	2.9%	136,736	6.3%	111,986	-67.0%	(440,634)	3.9%	9,337	-0.6%	(69,303)
Daniels	7.3%	29,458	5.6%	9,540	7.9%	52,130	14.4%	231,016	-92.8%	(407,673)	10.5%	14,967	-2.1%	(70,562)
Dawson	3.0%	136,478	1.8%	14,231	2.5%	74,197	7.9%	159,316	-61.8%	(484,030)	3.9%	10,846	-0.8%	(88,961)
Deer Lodge	0.6%	18,790	1.3%	9,464	1.3%	45,665	1.4%	4,361	-36.1%	(94,795)	0.2%	295	-0.2%	(16,220)
Fallon	1.6%	72,181	1.6%	2,612	1.6%	7,529	1.6%	8,279	-15.9%	(156,486)	1.5%	1,725	-0.9%	(64,160)
Fergus	4.0%	138,151	3.5%	54,528	4.5%	258,595	8.3%	240,977	-75.5%	(885,467)	6.6%	22,324	-1.1%	(170,892)
Flathead	1.4%	108,911	1.5%	338,587	1.1%	963,478	1.2%	14,171	-35.9%	(1,780,621)	1.2%	29,066	-0.3%	(326,409)
Gallatin	0.9%	105,377	1.6%	460,475	1.5%	1,156,316	3.4%	55,321	-47.0%	(2,203,918)	1.0%	2,924	-0.3%	(423,505)
Garfield	10.8%	2,467	6.0%	2,729	12.0%	46,711	9.5%	179,209	-97.5%	(300,151)	8.5%	10,563	-2.1%	(58,473)
Glacier	2.3%	152,778	2.3%	23,870	2.6%	57,127	3.2%	61,229	-70.8%	(398,435)	2.5%	39,247	-0.5%	(64,184)
Golden Valley	2.6%	35,273	1.8%	530	1.9%	5,640	2.4%	14,325	-94.3%	(72,945)	2.5%	1,014	-0.7%	(16,162)
Granite	2.9%	52,633	2.1%	6,405	3.0%	74,592	3.6%	15,709	-88.7%	(190,509)	3.0%	2,985	-0.7%	(38,185)
Hill	3.2%	138,714	2.6%	45,450	3.1%	147,237	8.8%	277,425	-70.4%	(802,431)	3.4%	17,197	-1.1%	(176,409)
Jefferson	0.9%	21,318	0.7%	5,932	1.0%	70,214	2.7%	15,188	-13.5%	(142,416)	0.3%	2,928	-0.2%	(26,837)
Judith Basin	4.5%	108,461	4.1%	4,701	4.4%	32,392	5.1%	63,378	-96.8%	(276,681)	4.6%	2,005	-1.4%	(65,743)
Lake	1.0%	23,841	1.8%	45,597	0.9%	230,369	2.7%	24,254	-52.0%	(408,389)	2.0%	3,630	-0.2%	(80,697)
Lewis & Clark	1.1%	185,199	1.6%	226,398	1.1%	440,661	1.8%	22,881	-34.4%	(1,032,620)	1.2%	1,838	-0.2%	(155,643)
Liberty	10.0%	50,928	3.4%	3,947	8.1%	59,526	11.6%	191,129	-89.2%	(393,326)	8.1%	7,707	-2.3%	(80,089)
Lincoln	1.5%	16,775	2.2%	35,033	1.7%	174,858	1.3%	8,669	-48.5%	(313,878)	1.1%	13,124	-0.4%	(65,420)
Madison	3.2%	60,284	0.7%	15,181	0.7%	131,419	3.4%	43,954	-34.9%	(344,926)	1.7%	17,173	-0.3%	(76,914)
McCone	7.4%	21,903	2.4%	2,656	8.1%	43,348	11.4%	252,227	-93.7%	(419,752)	6.9%	16,287	-2.2%	(83,331)
Meagher	3.1%	51,926	2.3%	4,098	3.3%	39,531	4.2%	38,224	-95.6%	(165,490)	4.0%	439	-0.8%	(31,272)
Mineral	1.1%	19,326	1.5%	8,815	2.0%	54,007	1.3%	2,074	-42.4%	(103,368)	1.7%	2,039	-0.3%	(17,107)
Missoula	1.2%	163,493	2.4%	779,459	1.2%	1,011,052	1.6%	11,760	-37.9%	(2,317,763)	1.0%	10,053	-0.2%	(341,947)
Musselshell	2.5%	33,636	2.0%	6,412	2.6%	41,350	4.4%	41,568	-12.3%	(164,587)	2.7%	5,818	-0.6%	(35,802)
Park	1.5%	45,494	2.0%	55,529	1.5%	180,356	2.9%	30,877	-72.8%	(394,944)	2.5%	4,834	-0.4%	(77,853)
Petroleum	11.5%	97	3.7%	395	9.9%	19,947	11.5%	85,139	-84.9%	(133,371)	10.4%	9,081	-1.6%	(18,713)
Phillips	3.6%	89,018	3.9%	13,589	4.7%	52,277	6.9%	139,475	-78.9%	(397,381)	7.0%	8,915	-1.4%	(94,108)
Pondera	7.9%	150,256	4.3%	27,804	6.2%	132,185	9.8%	243,638	-90.0%	(688,446)	8.1%	17,546	-1.4%	(117,017)
Powder River	4.6%	14,782	4.8%	4,109	10.3%	54,301	13.3%	177,294	-73.9%	(323,484)	12.2%	17,859	-1.9%	(55,139)
Powell	2.1%	51,506	1.8%	8,602	2.1%	53,089	3.3%	22,635	-59.8%	(179,993)	4.0%	5,623	-0.6%	(38,538)
Prairie	8.8%	63,354	2.0%	885	5.6%	17,785	9.9%	68,317	-91.7%	(189,684)	8.0%	5,185	-1.7%	(34,158)
Ravalli	1.4%	40,141	1.6%	70,299	1.3%	352,151	1.4%	7,822	-25.3%	(608,334)	1.4%	4,480	-0.4%	(133,440)
Richland	3.3%	112,896	2.7%	20,949	2.9%	59,610	4.1%	54,126	-14.7%	(410,544)	3.0%	19,816	-1.3%	(143,147)
Roosevelt	4.6%	301,280	3.4%	16,969	3.8%	49,575	5.7%	121,092	-60.8%	(641,527)	3.9%	16,614	-1.1%	(135,996)
Rosebud	0.2%	39,801	1.8%	8,503	3.1%	33,926	4.1%	51,527	-20.2%	(199,748)	0.4%	7,642	-0.2%	(58,348)
Sanders	0.4%	23,847	1.9%	17,867	2.2%	112,344	2.6%	15,864	-61.2%	(223,245)	0.6%	1,309	-0.4%	(52,015)
Sheridan	11.5%	90,779	4.2%	15,731	8.3%	84,431	20.2%	393,749	-79.6%	(788,068)	14.7%	29,842	-3.3%	(173,536)
Silver Bow	0.9%	89,831	1.0%	77,113	1.1%	157,078	1.0%	3,109	-5.2%	(443,593)	1.1%	52,335	-0.1%	(64,126)
Stillwater	1.5%	51,246	1.3%	10,388	1.7%	78,917	2.9%	26,126	-9.5%	(228,129)	2.3%	4,153	-0.5%	(57,297)
Sweet Grass	2.7%	28,444	2.6%	10,927	2.8%	62,700	3.6%	30,653	-78.5%	(195,347)	1.5%	19,069	-0.7%	(43,554)
Teton	4.7%	97,686	2.9%	17,808	4.9%	125,649	7.2%	186,243	-87.4%	(549,236)	4.6%	17,149	-1.2%	(104,701)
Toole	5.6%	80,506	2.4%	27,402	3.3%	47,625	5.9%	105,206	-78.3%	(445,369)	3.1%	70,316	-1.3%	(114,313)
Treasure	3.9%	36,388	3.1%	973	4.4%	8,416	6.4%	28,154	-95.3%	(99,322)	4.4%	2,329	-1.3%	(23,063)
Valley	3.9%	221,892	3.1%	24,397	3.3%	70,825	5.7%	152,654	-87.8%	(605,701)	4.6%	14,749	-1.0%	(121,185)
Wheatland	1.6%	50,894	2.2%	1,543	2.1%	12,415	2.0%	15,870	-80.0%	(133,056)	1.9%	22,996	-0.5%	(29,338)
Wibaux	6.0%	31,002	3.5%	1,098	4.8%	8,848	6.2%	25,163	-42.3%	(96,011)	5.0%	2,046	-2.0%	(27,853)
Yellowstone	1.4%	420,430	3.0%	1,045,841	1.6%	1,238,325	2.5%	46,948	-14.5%	(3,383,471)	1.3%	25,547	-0.4%	(606,381)