

# BUSINESS REPORT

## MONTANA SENATE TAXATION COMMITTEE 62nd LEGISLATURE ~ REGULAR SESSION

**Date:** March 22, 2011

**Place:** Capitol

**Time:** 8:00 A.M.

**Room:** 405

### **BILLS and RESOLUTIONS HEARD:**

SB 411

SB 413

### **EXECUTIVE ACTION TAKEN:**

HB 460 ~ Do Concur As Amended

SB 407 ~ Withdrawn Upon Request of  
Sponsor (Sen. Bob Lake)

HB 107 ~ Discussion

### **COMMENTS:**



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Senator Bruce Tutvedt, Chairman

MONTANA STATE SENATE  
ROLL CALL  
TAXATION  
COMMITTEE

DATE: March 22, 2011

NAME	PRESENT	ABSENT/ EXCUSED
Chairman Tutvedt	✓	
Vice Chair Lake	✓	
Senator Arthun	✓	
Senator Branae	✓	
Senator Erickson	✓	
Senator Essmann		✓
Senator Gillan		✓
Senator Kaufmann	✓	
Senator Peterson		✓
Senator Van Dyk	✓	
Senator Vincent		✓
Senator Wittich	✓	

12 Committee Members



**SENATE STANDING COMMITTEE REPORT**

**March 22, 2011**

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Mr. President:

We, your committee on **Taxation** recommend that **House Bill 460** (third reading copy -- blue) be **concurring in as amended.**

Signed:

*Senator Bruce Tutvedt, Chair*

To be carried by Senator Bob Lake

**And, that such amendments read:**

1. Title, page 1, line 6.

**Following:** "TOWNHOUSES;"

**Insert:** "CONFORMING PROVISIONS OF THE UNIT OWNERSHIP ACT WITH THE DEFINITIONS OF "TOWNHOUSE"AND "TOWNHOME";"

2. Title, page 1, line 7.

**Strike:** the first "AND"

**Following:** "70-23-103,"

**Insert:** "70-23-301, AND 76-3-203,"

3. Page 5, line 30.

**Insert:** "**Section 3.** Section 70-23-301, MCA, is amended to read:

**"70-23-301. Contents of declaration.** A declaration must contain:

(1) a description of the land, whether leased or in fee simple, on which the building is located or is to be located;

(2) the name by which the property will be known and a general description of the building, including the number of stories and basements, the number of units, and the principal materials of which it is constructed;

(3) the unit designation, location, approximate area of each unit, and any other data necessary for proper identification;

(4) a description of the general common elements and the percentage of the interest of each unit owner in the common

**Committee Vote:**

**Yes 9, No 0**

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elements;

(5) a description of the limited common elements, if any, stating to which units their use is reserved and in what percentage;

(6) a statement of the use for which the building and each of the units is intended;

(7) the name of a person to receive service of process in the cases provided in 70-23-901 and the residence or place of business of the person which must be within the county in which the property is located;

(8) an exhibit containing certification from the applicable local government that the condominiums, townhomes, or townhouses are either exempt from review under 76-3-203 or have been approved following review under Title 76, chapter 3, parts 5 and 6; and

(9) any other details regarding the property that the person executing the declaration considers desirable."

**Insert: "Section 4.** Section 76-3-203, MCA, is amended to read:

**"76-3-203. Exemption for certain condominiums.**

Condominiums, townhomes, or townhouses, as those terms are defined in 70-23-102, constructed on land subdivided in compliance with parts 5 and 6 of this chapter or on lots within incorporated cities and towns are exempt from the provisions of this chapter if:

(1) the approval of the original subdivision of land expressly contemplated the construction of the condominiums, townhomes, or townhouses and any applicable park dedication requirements in 76-3-621 are complied with; or

(2) the condominium, townhome, or townhouse proposal is in conformance with applicable local zoning regulations when local zoning regulations are in effect."

**Renumber:** subsequent sections

- END -

# VISITORS REGISTER

## MONTANA SENATE TAXATION COMMITTEE

Date: March 22, 2011 Bill No: SB 413

Sponsor: Senator Joe Balyeat

(Revise tax laws)

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NAME	REPRESENTING	Support	Oppose	Informat'l
Gene Walborn	DOR	X		<del> </del>
Dan Bucks	DOR	X		
Hilly Franz	Mt Society of CPA	X		

Please leave prepared testimony with Committee Secretary. Witness Statement Forms are available if you prefer to submit written testimony.



