

## HOUSE BILL NO. 293

INTRODUCED BY P. CONNELL

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4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING THAT THE PROPERTY TAX EXEMPTION FOR  
5 VETERANS' ORGANIZATIONS EXTENDS TO LAND OWNED BY THE ORGANIZATION CONTINUOUSLY  
6 SINCE 1960; AMENDING SECTION 15-6-203, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE  
7 AND A RETROACTIVE APPLICABILITY DATE."  
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9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
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11 **Section 1.** Section 15-6-203, MCA, is amended to read:

12 **"15-6-203. Veterans' exemptions -- clubhouse exemption -- land -- incompetent veterans' trusts.**

13 (1) (a) A clubhouse, ~~or building,~~ or land erected by or belonging to any society or organization of honorably  
14 discharged United States military personnel that is used primarily for educational, fraternal, benevolent, or purely  
15 public charitable purposes rather than for gain or profit, ~~together with the personal property necessarily used in~~  
16 ~~the building,~~ is exempt from taxation.

17 (b) The clubhouse or building exemption provided for in this section applies:

18 (i) to the personal property necessarily used in the building; and

19 (ii) even if a business, intended primarily for the use of the members, is required to be open to the public  
20 and is operated in a portion of the building.

21 (c) The land exemption provided for in this section applies only to land owned by the society or  
22 organization continuously since January 1, 1960.

23 (2) All property, real or personal, in the possession of legal guardians of incompetent veterans of U.S.  
24 military service or minor dependents of the veterans, when the property is funds or derived from funds received  
25 from the United States as pension, compensation, insurance, adjusted compensation, or gratuity, is exempt from  
26 all taxation as property of the United States while held by the guardian, but not after title passes to the veteran  
27 or minor in the minor's own right on account of removal of legal disability."  
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29 **NEW SECTION. Section 2. Effective date.** [This act] is effective on passage and approval.  
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