EXHIBIT 6
DATE 3-26-13
HB SB231

House Taxation Committee
Hon. Mike Miller
63rd Montana State Legislature
Capitol Building
Helena, Montana

March 26, 2013

RE: Senate Bill 231 "Revise Tax Exemption Laws Regarding Recreational Property"

Mr. Chair and Committee Members:

Hello, my name is Shane Morigeau. I am a member of the Confederated Salish and Kootenai Tribes ("CSKT") and I am here today on behalf of The Confederated Salish and Kootenai Tribes to support the passage of Senate Bill 231, a bill that provides for tax exemptions for recreational properties.

SB 231 provides a stepping-stone to fairness and equality for tribes in Montana. Currently, tribes in Montana are only allowed to exempt up to 15 acres for purposes of parks and recreational facilities—whereas cities, counties, the State, and the federal government all have unlimited exemptions for parkland and recreational facilities.[1] The current limitations on tribal exemptions are unfair, considering that the CSKT offers over 600,000 acres of recreational lands, held in trust, to the public for their enjoyment.

CSKT owns around 11,829.00 acres of fee land. Almost all of the fee lands are open to the public for recreation. A lot of this acreage is in the process of going into trust. Most of the tracts for which CSKT would seek exemptions for are tracts that we obtained through fish and wildlife mitigation with the Bonneville Power Association (PBA). Currently, CSKT is looking to have around twelve (12) parcels totaling around 1,007.91 acres exempted. CSKT may also acquire more properties in the future through the same or similar mitigation programs and open these lands to the public. The lands acquired through mitigation are typically open to the public because they are acquired with federal funds, which come with conditions to keep the land open. A lot of the lands that CSKT purchases under the mitigation process are access points for fishing and hunting for the public. The CSKT can also purchase our own plots of land and choose to open these to public use. If we did purchase these lands, we would look to get exemptions on these. In a nutshell, CSKT offers a significant amount of recreational lands; and we are seeking to exempt a very small amount of these lands in order to obtain more fairness and equality under the law.

The CSKT truly appreciates the increase and current support of the Montana Department of Revenue (DOR) on SB 231. The Tribes understand that this is an adjustment for the DOR, and we look forward to taking steps in the future to getting the acreage to equal footing with the state. We hope that this committee will support us in taking a step towards equality.

Thank you,

Shane Morigeau
CSKT Tribal Lobbyist

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[1] See § 15-6-201(a), MCA