



AN ACT REVISING THE UNLOCKING STATE LANDS PROGRAM TO INCLUDE SPECIFIC FEDERAL LAND; INCREASING THE TAX CREDIT FOR QUALIFIED ACCESS; REVISING CRITERIA FOR PROGRAM PARTICIPATION; AMENDING SECTIONS 15-30-2380 AND 87-1-294, MCA; AMENDING SECTION 6, CHAPTER 346, LAWS OF 2013; AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-30-2380, MCA, is amended to read:

"15-30-2380. (Temporary) Credit for unlocking state public lands program -- definitions. (1) A taxpayer is allowed a credit against the taxes imposed by Title 15, chapter 30 or 31, in the amount of ~~\$500~~ \$750 for each qualified access to state public land, as defined in 77-1-101, that is provided. The maximum credit that a taxpayer may claim in a year under this section is ~~\$2,000~~ \$3,000.

(2) If the amount of the credit exceeds the taxpayer's liability under Title 15, chapter 30 or 31, the amount of the excess must be refunded to the taxpayer. The credit may be claimed even if the claimant has no taxable income.

(3) If the property through which access is provided is owned by multiple taxpayers, the taxpayers may claim a proportionate share of the ~~\$500~~ \$750 credit based on their respective ownership interests in that property.

(4) If qualified access to the same parcel of state public land is provided through separate properties owned by different taxpayers, the taxpayer for each property may claim a ~~\$500~~ \$750 credit.

(5) For purposes of this section;:

(a) "public land" means:

(i) state land, as defined in 77-1-101; or

(ii) federal land managed by the U.S. forest service or the bureau of land management; and

(b) (i) "qualified access to state public land" means an access or corridor established through a taxpayer's property to a parcel of state public land for recreational use and certified by the department of fish,

wildlife, and parks pursuant to 87-1-294.

(ii) The term does not include a corridor established between two or more parcels of public land when the public land parcels are surrounded by private land that the landowner or landowners have not granted permission to cross and there is no other legal access. (Terminates December 31, 2018--sec. 6, Ch. 346, L. 2013.)"

Section 2. Section 87-1-294, MCA, is amended to read:

"87-1-294. (Temporary) Unlocking state public lands program -- purpose -- commission rulemaking authority. (1) The legislature finds that increasing access to public lands will provide additional opportunities for activities such as hunting, fishing, wildlife viewing, and other recreational activities as determined by the commission.

(2) The department may establish and administer a voluntary program to encourage access through private land to parcels not previously deemed legally accessible to be known as the unlocking state public lands program.

(3) Private land is not eligible for the unlocking state public lands program if outfitting or commercial hunting restricts public hunting opportunities on that land.

(4) If the parcel not previously deemed legally accessible is leased state land under Title 77, chapter 1, only the lessee with a qualified access to that state land under 15-30-2380 is eligible for the unlocking state public lands program.

(5) (a) A contract for participation in the unlocking state public lands program is established through a cooperative agreement between the landowner and the department that guarantees reasonable access to state public land through the landowner's private land. This contract serves as certification that the landowner is providing qualified access to state public land and is eligible for the tax credit identified in 15-30-2380. The contract must include a certification number for identification purposes. The department shall provide a copy of the contract to the landowner and notify the department of revenue of the certification number. Contracts may be established with landowners:

(i) to provide direct access across a landowner's land to a public parcel; or

(ii) who own land adjacent to the point where the corners of two parcels of public land meet. A landowner with a contract pursuant to this subsection (5)(a)(ii) shall grant access through the landowner's land to establish

a corridor between the two parcels of public land. At least one of the parcels of public land must be accessible by a public road, waterway, or access granted by a landowner.

(b) Contracts under subsection (5) may be established with landowners who, prior to January 1, ~~2014~~ 2016, provided access to ~~state~~ public land that was otherwise not legally accessible under subsection (9). Landowners who establish contracts under this subsection (5)(b) are eligible to receive the tax credit identified in 15-30-2380.

(6) The commission shall develop rules for establishing contracts under this section regarding:

- (a) duration of access;
- (b) types of qualified access; and
- (c) reasonable landowner-imposed limitations.

(7) The department shall provide public notice of any available qualified access to ~~state~~ public land established through the unlocking ~~state~~ public lands program.

(8) Recreational users of access established by the unlocking ~~state~~ public lands program shall remain in the prescribed access route or corridor as defined by the contract in subsection (5).

(9) For purposes of this section,;

(a) "parcels not previously deemed legally accessible" means ~~state~~ public land that cannot be accessed by:

- ~~(a)~~(i) public road, right-of-way, or easement;
- ~~(b)~~(ii) public waters;
- ~~(c)~~(iii) adjacent federal, state, county, or municipal land that is open to public use; or
- ~~(d)~~(iv) adjacent private land because that landowner has not granted permission to cross; and

(b) "public land" means:

(i) state land, as defined in 77-1-101; or

(ii) federal land managed by the U.S. forest service or the bureau of land management. (Terminates December 31, 2018--sec. 6, Ch. 346, L. 2013.)"

Section 3. Section 6, Chapter 346, Laws of 2013, is amended to read:

"Section 6. Termination. [This act] terminates December 31, ~~2018~~ 2020."

Section 4. Effective date. [This act] is effective January 1, 2016.

Section 5. Applicability. [This act] applies to tax years beginning after December 31, 2015.

- END -

I hereby certify that the within bill,
SB 0309, originated in the Senate.

Secretary of the Senate

President of the Senate

Signed this _____ day
of _____, 2015.

Speaker of the House

Signed this _____ day
of _____, 2015.

SENATE BILL NO. 309

INTRODUCED BY J. HINKLE, J. BRENDEN, R. BRODEHL, B. BROWN, Z. BROWN, J. ESSMANN,
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