



AN ACT PROVIDING A TAX CREDIT FOR CONTRIBUTIONS TO AN ACCOUNT TO BE USED FOR PROVIDING SERVICES TO INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES; PROVIDING FOR THE USE OF MONEY IN THE ACCOUNT; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE, A RETROACTIVE APPLICABILITY DATE, AND A TERMINATION DATE.

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

**Section 1. Developmental disability services account -- funding -- use -- limitation.** (1) There is a developmental disability services account in the state special revenue fund. Money is payable into the account from donations for purposes of providing services to individuals with developmental disabilities. The department of public health and human services shall provide the department of revenue with a list of taxpayers making donations to the account.

(2) Subject to subsection (3), money in the account must be used to provide services to individuals pursuant to this chapter. The department of public health and human services shall seek federal matching funds for expenditures from the account. Thirty percent of the money in the account for which a tax credit will be claimed must be transferred to the general fund for reimbursement of the tax credit. At the end of each calendar year, the department shall determine the amount of tax credits claimed and any funds transferred to the general fund in excess of the amount of the credit taken in the previous tax year must be transferred back to the account. The remaining money in the account must be used to supplement existing funding.

(3) Expenditures from the account in the previous biennium may not be included in the base budget, as defined in 17-7-102, of the department for the current biennium.

**Section 2. Credit for contributions to developmental disability services account.** (1) An individual, corporation, partnership, or small business corporation, as defined in 15-30-1101, is allowed a credit against taxes imposed by 15-30-103 or 15-31-101 in an amount equal to 30% of the amount donated by the taxpayer during the year to the developmental disability services account established in [section 1]. The maximum credit that may be claimed by the taxpayer is \$10,000. The credit may not exceed the taxpayer's income tax liability. A taxpayer claiming a credit under this section may not claim a deduction under 15-30-121(1), 15-30-136(2), or

15-31-114 for the contribution for which a credit is claimed.

(2) There is no carryback or carryforward of the credit provided for in this section. The credit must be applied in the year the donation is made, as determined by the taxpayer's accounting method.

**Section 3. Codification instructions.** (1) [Section 1] is intended to be codified as an integral part of Title 53, chapter 20, and the provisions of Title 53, chapter 20, apply to [section 1].

(2) [Section 2] is intended to be codified as an integral part of Title 15, chapter 30, and the provisions of Title 15, chapter 30, apply to [section 2].

**Section 4. Effective date.** [This act] is effective on passage and approval.

**Section 5. Retroactive applicability.** [This act] applies retroactively, within the meaning of 1-2-109, to tax years beginning after December 31, 2002.

**Section 6. Termination.** [This act] terminates January 1, 2006.

- END -

I hereby certify that the within bill,  
HB 0452, originated in the House.

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Chief Clerk of the House

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Speaker of the House

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2019.

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President of the Senate

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2019.

HOUSE BILL NO. 452  
INTRODUCED BY RASER

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