

SENATE BILL NO. 401

INTRODUCED BY J. SESSO

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A BILL FOR AN ACT ENTITLED: "AN ACT REVISING DISPOSITION OF THE METALLIFEROUS MINES LICENSE TAX; AND AMENDING SECTION 15-37-117, MCA."

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

Section 1. Section 15-37-117, MCA, is amended to read:

"15-37-117. Disposition of metalliferous mines license taxes. (1) Metalliferous mines license taxes collected under the provisions of this part must, in accordance with the provisions of 17-2-124, be allocated as follows:

- (a) to the credit of the general fund of the state, ~~57%~~ 47% of total collections each year;
- (b) to the state special revenue fund to the credit of a hard-rock mining impact trust account, 2.5% of total collections each year;
- (c) to the hard-rock mining reclamation debt service fund established in 82-4-312, 8.5% of total collections each year;
- (d) to the natural resources operations state special revenue account established in 15-38-301, 7% of total collections each year; and
- (e) within 60 days of the date the tax is payable pursuant to 15-37-105, to the county or counties identified as experiencing fiscal and economic impacts, resulting in increased employment or local government costs, under an impact plan for a large-scale mineral development prepared and approved pursuant to 90-6-307, in direct proportion to the fiscal and economic impacts determined in the plan or, if an impact plan has not been prepared, to the county in which the mine is located, ~~25%~~ 35% of total collections each year, to be allocated by the county commissioners as follows:

- (i) not less than 37.5% to the county hard-rock mine trust account established in 7-6-2225; and
- (ii) all money not allocated to the account pursuant to subsection (1)(e)(i) to be further allocated as follows:
 - (A) 33 1/3% is allocated to the county for general planning functions or economic development activities as described in 7-6-2225(3)(c) through (3)(e);



1 (B) 33 1/3% is allocated to the elementary school districts within the county that have been affected by
2 the development or operation of the metal mine; and

3 (C) 33 1/3% is allocated to the high school districts within the county that have been affected by the
4 development or operation of the metal mine.

5 (2) When an impact plan for a large-scale mineral development approved pursuant to 90-6-307 identifies
6 a jurisdictional revenue disparity, the county shall distribute the proceeds allocated under subsection (1)(e) in a
7 manner similar to that provided for property tax sharing under Title 90, chapter 6, part 4.

8 (3) The department shall return to the county in which metals are produced the tax collections allocated
9 under subsection (1)(e). The allocation to the county described by subsection (1)(e) is a statutory appropriation
10 pursuant to 17-7-502."

11 - END -