

HOUSE BILL NO. 673

INTRODUCED BY D. ZOLNIKOV

A BILL FOR AN ACT ENTITLED: "AN ACT SUBMITTING TO THE QUALIFIED ELECTORS OF MONTANA AN AMENDMENT TO ARTICLE VIII, SECTION 7, OF THE MONTANA CONSTITUTION TO ENABLE THE LEGISLATURE TO LIMIT OR PROHIBIT THE IMPOSITION OF A TAX INCREASE BY A LOCAL GOVERNMENT, THROUGH THE INDEPENDENT APPEAL PROCEDURE, OR BY A COURT BEYOND THE AMOUNT DETERMINED BY THE STATE; AND PROVIDING AN EFFECTIVE DATE."

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

Section 1. Article VIII, section 7, of The Constitution of the State of Montana is amended to read:

"Section 7. Tax appeals. The legislature shall provide independent appeal procedures for taxpayer grievances about appraisals, assessments, equalization, and taxes. The legislature shall include a review procedure at the local government unit level. The legislature may limit or prohibit a local government unit, the state independent appeal procedures or entity conducting the procedures, and a court from increasing an appraisal, assessment, or the amount of tax due beyond the amount determined by the state."

NEW SECTION. **Section 2. Two-thirds vote required.** Because [section 1] is a legislative proposal to amend the constitution, Article VIII, section 7, of the Montana constitution requires an affirmative roll call vote of two-thirds of all the members of the legislature, whether one or more bodies, for passage.

NEW SECTION. **Section 3. Effective date.** If approved by the electorate, [this act] is effective January 1, 2021.

NEW SECTION. **Section 4. Submission to electorate.** [This act] shall be submitted to the qualified electors of Montana at the general election to be held in November 2020 by printing on the ballot the full title of [this act] and the following:

- YES on Constitutional Amendment ____.
- NO on Constitutional Amendment ____.

- END -

