

SENATE BILL NO. 204

INTRODUCED BY M. MACDONALD

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A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING PROPERTY TAX EXEMPTIONS FOR CERTAIN MOBILE HOMES; PROVIDING EXEMPTION CRITERIA; AND PROVIDING AN APPLICABILITY DATE."

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

NEW SECTION. **Section 1. Mobile home exemption.** (1) There is an exemption from taxation for a mobile home:

- (a) that was manufactured 28 or more years prior to the current date;
- (b) for which the most recent assessed value is \$10,000 or less; and
- (c) that is not on a permanent foundation.

(2) The department shall identify properties that qualify for the exemption and notify the owner or owners.

NEW SECTION. **Section 2. Codification instruction.** [Section 1] is intended to be codified as an integral part of Title 15, chapter 6, part 2, and the provisions of Title 15, chapter 6, part 2, apply to [section 1].

NEW SECTION. **Section 3. Applicability.** [This act] applies to property tax years beginning after December 31, 2019.

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