

1 SENATE BILL NO. 263

2 INTRODUCED BY M. CUFFE

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4 A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING CLASS 10 PROPERTY TAXATION OF
5 FOREST LANDS; REVISING THE TAX RATE ON FOREST PRODUCTIVITY VALUE; AMENDING SECTION
6 15-6-143, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE
7 APPLICABILITY DATE."

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

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11 **Section 1.** Section 15-6-143, MCA, is amended to read:

12 **"15-6-143. Class ten property -- description -- taxable percentage.** (1) Class ten property includes
13 all forest lands, as defined in 15-44-102, and property described in subsection (2).

14 (2) Any parcel of growing timber totaling less than 15 acres qualifies as class ten property if, in a prior
15 year, the parcel totaled 15 acres or more and qualified as forest land but the number of acres was reduced to
16 less than 15 acres for a public use described in 70-30-102 by the federal government, the state, a county, or a
17 municipality and, since that reduction in acres, the parcel has not been further divided.

18 (3) Class ten property is taxed at:

19 (a) 0.34% of its forest productivity value in tax year 2021;20 (b) 0.33% of its forest productivity value in tax year 2022; and21 (c) 0.37% of its forest productivity value in tax years after 2022."

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23 NEW SECTION. Section 2. Effective date. [This act] is effective on passage and approval.

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25 NEW SECTION. Section 3. Retroactive applicability. [This act] applies retroactively, within the
26 meaning of 1-2-109, to property tax years beginning after December 31, 2020.

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