

## 1 SENATE BILL NO. 138

2 INTRODUCED BY G. HERTZ

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4 A BILL FOR AN ACT ENTITLED: "AN ACT REPEALING THE TEMPORARY EXEMPTION FROM PROPERTY  
5 TAXES DURING THE FEDERAL TRUST APPLICATION PERIOD FOR PROPERTY OWNED BY A  
6 FEDERALLY RECOGNIZED INDIAN TRIBE; REPEALING SECTION 15-6-230, MCA; AND PROVIDING AN  
7 IMMEDIATE EFFECTIVE DATE."

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

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11 NEW SECTION. Section 1. Repealer. The following section of the Montana Code Annotated is  
12 repealed:

13 15-6-230. Temporary exemption for certain tribal property -- rulemaking.

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15 NEW SECTION. Section 2. Transition. (1) Property owned in fee by a federally recognized Indian  
16 tribe located within the boundaries of the state of Montana for which the exemption provided for in 15-6-230  
17 was granted before [the effective date of this act] is exempt from taxation for the 5-year period allowed pursuant  
18 to 15-6-230 or until December 31 of the year in which the United States denies the trust application.

19 (2) The department of revenue shall process an application for the exemption provided for in 15-6-230  
20 if the application was made before [the effective date of this act]. If the property is determined to be eligible for  
21 the exemption, the exemption is granted for the 5-year period allowed pursuant to 15-6-230 or until December  
22 31 of the year in which the United States denies the trust application.

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24 NEW SECTION. Section 3. Notification to tribal governments. The secretary of state shall send a  
25 copy of [this act] to each federally recognized tribal government in Montana.

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27 NEW SECTION. Section 4. Saving clause. [This act] does not affect rights and duties that matured,  
28 penalties that were incurred, or proceedings that were begun before [the effective date of this act].

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2           NEW SECTION. **Section 5. Effective date.** [This act] is effective on passage and approval.

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