

1 HOUSE BILL NO. 820
2 INTRODUCED BY M. MALONE

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING AN EXEMPTION FOR EMPLOYER-PROVIDED
5 HOUSING; PROVIDING FOR AN APPLICATION FOR THE EXEMPTION; PROVIDING DEFINITIONS; AND
6 PROVIDING AN APPLICABILITY DATE."

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

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10 NEW SECTION. Section 1. Exemption for providing employee housing. (1) There is an
11 exemption for property wholly owned by an employer that is used as a dwelling by an employee. To be eligible
12 for the exemption, applicants must meet the requirements of this section.

13 (2) The exemption provided for in this section is equal to 20% of the appraised value of the
14 dwelling.

15 (3) A dwelling used by an employee and the employee's family is eligible for the exemption if the
16 dwelling is rented to the employee or provided to the employee as part of the employee's compensation.

17 (4) To claim the exemption provided for in this section, the employer shall file an application with
18 the department of revenue by March 1 of the tax year in which the exemption is sought. The application must
19 contain an affirmation that the dwelling is used by an employee and any other information required by the
20 department.

21 (5) As used in this section, the following definitions apply:

22 (a) "dwelling" "Dwelling" means a residential dwelling, manufactured home, trailer, mobile home, or
23 multiple-unit dwelling that is subject to property taxes in the state and as much of the surrounding land, but not
24 in excess of 1 acre, as is reasonably necessary for its use as a dwelling.

25 (b) "Employee" means a person employed for wages or salary and in a position below the
26 executive level and who has no ownership or controlling interest in the business.

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28 NEW SECTION. Section 2. Codification instruction. [Section 1] is intended to be codified as an

Amendment - 1st Reading-white - Requested by: Marty Malone - (H) Taxation

- 2023

68th Legislature 2023

Drafter: Megan Moore, 406-444-4496

HB0820.001.001

1 integral part of Title 15, chapter 6, part 2, and the provisions of Title 15, chapter 6, part 2, apply to [section 1].

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

4 December 31, 2023.

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- END -

AMEND