AN ACT REPEALING THE PROPERTY TAX ABATEMENT FOR GRAY WATER SYSTEMS; REPEALING SECTIONS 15-24-3201, 15-24-3202, 15-24-3203, 15-24-3204, AND 15-24-3211, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

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

Section 1. Repealer. The following sections of the Montana Code Annotated are repealed:

15-24-3202. Gray water system for newly constructed residence -- tax abatement.
15-24-3203. Common gray water and potable water systems for newly constructed multiple dwelling projects -- tax abatement.
15-24-3204. Change in property -- fraudulent application.
15-24-3211. Report to interim committee.

Section 2. Transition. An abatement allowed a taxpayer prior to [the effective date of this act], under the provisions of law in effect prior to [the effective date of this act], is not impaired by [this act], and a taxpayer may receive the abatement for the time period specified when the abatement was granted.

Section 3. Effective date. [This act] is effective on passage and approval.

Section 4. Retroactive applicability. [This act] applies retroactively, within the meaning of 1-2-109, to property tax years beginning after December 31, 2022.

END -
I hereby certify that the within bill, HB 25, originated in the House.

___________________________________________
Chief Clerk of the House

___________________________________________
Speaker of the House

Signed this ____________________________ day
of ____________________________, 2023.

___________________________________________
President of the Senate

Signed this ____________________________ day
of ____________________________, 2023.
HOUSE BILL NO. 25
INTRODUCED BY T. WELCH
BY REQUEST OF THE REVENUE INTERIM COMMITTEE

AN ACT REPEALING THE PROPERTY TAX ABATEMENT FOR GRAY WATER SYSTEMS; REPEALING SECTIONS 15-24-3201, 15-24-3202, 15-24-3203, 15-24-3204, AND 15-24-3211, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.