

HOUSE BILL NO. 820

INTRODUCED BY M. MALONE

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

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

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

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

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

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

(5) As used in this section, THE FOLLOWING DEFINITIONS APPLY:

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

(B) "EMPLOYEE" MEANS A PERSON EMPLOYED FOR WAGES OR SALARY AND IN A POSITION BELOW THE EXECUTIVE LEVEL AND WHO HAS NO OWNERSHIP OR CONTROLLING INTEREST IN THE BUSINESS.

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

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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