SENATE BILL NO. 408

INTRODUCED BY B. MOLNAR

A BILL FOR AN ACT ENTITLED: “AN ACT REVISING PUBLIC ACCESS LAWS RELATED TO TAX CREDITS
AND INCENTIVES; REVISING A DEFINITION; AND AMENDING SECTIONS 15-30-2380 AND 87-1-295,
MCA.”

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

Section 1. Section 15-30-2380, MCA, is amended to read:

“15-30-2380. (Temporary) Credit for unlocking public lands program -- definitions. (1) A
taxpayer is allowed a credit against the taxes imposed by Title 15, chapter 30 or 31, in the amount of $750 for
each qualified access to public land that is provided. The maximum credit that a taxpayer may claim in a year
under this section is $3,000.

(2) If the amount of the credit exceeds the taxpayer’s liability under Title 15, chapter 30 or 31, the
amount of the excess must be refunded to the taxpayer. The credit may be claimed even if the claimant has no
taxable income.

(3) If the property through which access is provided is owned by multiple taxpayers, the taxpayers
may claim a proportionate share of the $750 credit based on their respective ownership interests in that
property.

(4) If qualified access to the same parcel of public land is provided through separate properties
owned by different taxpayers, the taxpayer for each property may claim a $750 credit.

(5) For purposes of this section:

(a) "public land" means:

(i) state land, as defined in 77-1-101; or
(ii) federal land managed by the U.S. forest service or the bureau of land management; and

(b) "qualified access to public land";

(i) means an access or corridor established through a taxpayer's property to a parcel of public land
for recreational use and certified by the department of fish, wildlife, and parks pursuant to 87-1-294;

(ii) does not include a corridor established between two or more parcels of public land when the public land parcels are surrounded by private land that the landowner or landowners have not granted permission to cross and there is no other legal access. (Terminates December 31, 2027--secs. 1, 2, Ch. 139, L. 2017.)

Section 2. Section 87-1-295, MCA, is amended to read:

"87-1-295. Public access land agreement -- terms -- application fee. (1) A public access land agreement may be granted only to a landowner who is providing access across the landowner's land to public land that is leased by the landowner or to public land for which there is no leaseholder. An agreement may not include land for which the landowner is also compensated pursuant to 76-17-102 or 87-1-294.

(2) The department shall negotiate the terms of a proposed public access land agreement with the landowner. Negotiable terms include:

(a) the amount of compensation, not to exceed $15,000 annually, and the duration of the agreement;

(b) improvements to the land provided by the department that may facilitate public access;

(c) the location of the access and the transportation mode by which the public may use the access;

(d) time periods when the access may and may not be used; and

(e) penalties for trespassing on private land not covered by the agreement.

(3) The private land/public wildlife advisory committee appointed pursuant to 87-1-269 shall review proposed public access land agreements and make recommendations to the department. The department shall consider the recommendations when issuing agreements.

(4) The department may revoke a public access land agreement for a violation of the terms of the agreement.

(5) The restriction on liability of a landowner, agent, or tenant that is provided under 70-16-302(1) applies to a landowner who holds a public access land agreement.

(6) (a) A landowner who proposes a public access land agreement to the department shall pay a $5 application fee.
(b) All application fees must be deposited in the department's general license account and used for the purpose of establishing public access land agreements. At the end of each fiscal year, application revenue that remains unobligated is available to the department for any purpose pursuant to 87-1-201(3).

(7) The department may adopt rules to implement the provisions of this section."