

PROPERTY TAX EXEMPTIONS

LEGISLATOR NOTICE

The Legislative Services Division is required to offer a brief history on the subject matter of a bill draft request prior to drafting (5-4-105, MCA; [Chapter 309, Laws of 2017](#)). The history must include related legislation introduced over the last five sessions and hyperlinks to the bill, hearing information, and fiscal notes. The legislation links below open to the page showing the status and history of bills introduced on this topic in the past. The bill text and any related fiscal notes can be accessed through the link at the top of that page.

Legislation can be complex and this history is not intended to be exhaustive. Please contact the drafter of the requested bill for more information.

Background Materials and Research

Topic Summary: [Article VIII, section 5](#), of the Montana Constitution establishes the right of the Legislature to exempt certain property from property taxation. Property tax exemptions for charitable, religious, and educational organizations have existed since the 19th century. Federal tax exemption under section 501(c)(3) of the Internal Revenue Code, though required by some states as a necessary condition to receive a property tax exemption, is often not the sole factor for determining whether to grant an exemption.

Section [15-6-201](#) is the section of law that provides for exemptions for governmental, charitable, educational, and religious purposes. These exemptions are generally based on both the ownership and use of the property. [Title 15, chapter 6, part 2](#), includes exemptions for certain other property such as irrigation property, certain kinds of equipment, personal property, and tribal property.

[House Bill 389](#), enacted in 2015, required owners of certain types of exempt property to reapply for the exemption and for the Department of Revenue to review the exemptions. The legislation also required DOR to list tax-exempt real property on its website.

Legislative Services Division Materials:

[HJ 36: Property Tax Assistance, Abatements, and Exemptions](#), January 2022

Senate Joint Resolution 23 [Study of Tax Exemptions for Nonprofit Organizations](#), 2011-2013 Revenue and Transportation Interim Committee (see especially: [Background Report on Income and Property Tax Exemptions](#))

Other Materials:

[House Bill 389 2015 Session: Final Report](#) – Department of Revenue, December 31, 2021

[Tax-exempt Real Property \(HB0389 Summary\)](#) -- Department of Revenue, June 2018

[Property Tax Exemption Report](#) -- Department of Revenue, August 2016

[Property Tax Exemptions](#), Department of Revenue

[Exempt Properties search](#), Department of Revenue

Introduced Legislation

2021

[House Bill 303](#) – Chapter Number Assigned -- AN ACT INCREASING THE CLASS EIGHT BUSINESS EQUIPMENT TAX EXEMPTION; PROVIDING A REIMBURSEMENT TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS UNDER THE ENTITLEMENT SHARE PROGRAM, TO SCHOOL DISTRICTS THROUGH GUARANTEED TAX BASE AID, AND TO THE MONTANA UNIVERSITY SYSTEM FOR THE LOSS OF REVENUE; PROVIDING A STATUTORY APPROPRIATION; AMENDING SECTIONS 15-1-121, 15-1-123, 15-6-138, AND 20-9-366, MCA; AND PROVIDING EFFECTIVE DATES, APPLICABILITY DATES, AND TERMINATION DATES.

[House Bill 372](#) – (H) Died in Process -- AN ACT GENERALLY REVISING LAWS RELATED TO THE ELIMINATION OF THE PROPERTY TAX ON CLASS EIGHT BUSINESS EQUIPMENT TAX; INCREASING THE EXEMPTION AMOUNT FOR 8 YEARS AND THEN REPEALING THE PROPERTY TAX ON CLASS EIGHT BUSINESS EQUIPMENT; PROVIDING A REIMBURSEMENT TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS UNDER THE ENTITLEMENT SHARE PROGRAM, TO SCHOOL DISTRICTS THROUGH GUARANTEED TAX BASE AID, AND TO THE MONTANA UNIVERSITY SYSTEM FOR THE LOSS OF REVENUE; REVISING A STATUTORY APPROPRIATION; AMENDING SECTIONS 15-1-101, 15-1-121, 15-1-123, 15-6-138, 15-6-141, 15-6-156, 15-6-158, 15-6-202, 15-6-207, 15-6-219, 15-6-228, 15-8-301, 15-23-101, 15-24-301, 15-24-303, 15-24-3001, 20-9-366, 30-20-204, AND 76-6-109, MCA; REPEALING SECTIONS 15-6-138 AND 15-6-220, MCA; AND PROVIDING EFFECTIVE DATES, AN APPLICABILITY DATE, AND A TERMINATION DATE.

[House Bill 394](#) – Chapter Number Assigned -- AN ACT EXEMPTING CERTAIN AIR AND WATER POLLUTION CONTROL AND CARBON CAPTURE EQUIPMENT FROM PROPERTY TAXATION; AND AMENDING SECTION 15-6-135, MCA.

[House Bill 431](#) – (H) Died in Process -- AN ACT PROVIDING THAT CERTAIN PERSONAL PROPERTY IS NO LONGER EXEMPT FROM PROPERTY TAXATION; REVISING THE DEFINITION OF "INTANGIBLE PERSONAL PROPERTY"; PROVIDING A TRANSITION SECTION FOR DETERMINING WHEN CERTAIN PERSONAL PROPERTY IS TREATED AS NEWLY TAXABLE PROPERTY; AMENDING SECTION 15-6-218, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill 432](#) – Chapter Number Assigned -- AN ACT PROVIDING A PROPERTY TAX EXEMPTION FOR AFFORDABLE HOUSING OWNED BY A NONPROFIT CORPORATION AND CONSTRUCTED USING

FEDERAL GRANTS; AMENDING SECTION 15-6-221, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill 526](#) – (S) Died in Standing Committee -- AN ACT ALLOWING A COUNTY TO REQUEST THAT THE DEPARTMENT OF REVENUE REVIEW A PROPERTY TAX EXEMPTION; ALLOWING A COUNTY TO APPEAL A REQUESTED REVIEW OF AN EXEMPTION TO THE STATE TAX APPEAL BOARD; AND AMENDING SECTION 15-2-302, MCA.

[House Bill 619](#) – (H) Died in Process -- AN ACT REVISING THE PROPERTY TAX EXEMPTION FOR CERTAIN HOSPITALS; PROVIDING THAT HOSPITALS LOCATED IN CITIES MUST PROVIDE FREE MENTAL HEALTH SERVICES TO RETAIN THEIR PROPERTY TAX EXEMPTIONS; AMENDING SECTION 15-6-201, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill 690](#) – (H) Died in Process -- AN ACT PROVIDING FOR A PROPERTY TAX EXEMPTION FOR CERTAIN RESIDENTIAL PROPERTY OCCUPIED BY THE OWNER AS A PRIMARY RESIDENCE; PROVIDING DEFINITIONS; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill 35](#) – Chapter Number Assigned -- AN ACT REPEALING THE EXPIRED PROPERTY TAX EXEMPTION FOR ELECTRICAL GENERATION AND DELIVERY FACILITIES; AMENDING SECTIONS 15-24-3004, 15-24-3005, 15-24-3006, 15-24-3007, 75-20-104, 75-20-201, 75-20-207, 75-20-208, 75-20-211, 75-20-301, 75-20-303, 75-20-304, AND 75-20-1202, MCA; AND REPEALING SECTIONS 15-24-3001 AND 15-24-3002, MCA.

[Senate Bill 51](#) – Chapter Number Assigned -- AN ACT EXEMPTING CERTAIN FIBER OPTIC OR COAXIAL CABLE FROM PROPERTY TAXATION; AMENDING SECTIONS 15-6-135, 15-6-156, AND 15-6-219, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill 138](#) – (S) Died in Standing Committee -- AN ACT REPEALING THE TEMPORARY EXEMPTION FROM PROPERTY TAXES DURING THE FEDERAL TRUST APPLICATION PERIOD FOR PROPERTY OWNED BY A FEDERALLY RECOGNIZED INDIAN TRIBE; REPEALING SECTION 15-6-230, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[Senate Bill 214](#) – Chapter Number Assigned -- AN ACT GENERALLY REVISING THE TEMPORARY PROPERTY TAX EXEMPTION FOR TRIBAL PROPERTY; REQUIRING THE DEPARTMENT OF REVENUE TO NOTIFY THE COUNTY IN WHICH THE PROPERTY IS LOCATED OF THE EXEMPTION APPLICATION AND APPROVAL OF THE EXEMPTION; PROVIDING FOR RECAPTURE OF TAXES IF THE TRUST APPLICATION IS DENIED OR NOT APPROVED WITHIN 5 YEARS; EXPANDING RULEMAKING AUTHORITY; AMENDING SECTION 15-6-230, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill 288](#) – Chapter Number Assigned -- AN ACT REVISING THE PROPERTY TAX EXEMPTION FOR AGRICULTURAL PROCESSING FACILITIES; EXPANDING THE EXEMPTION TO ALL TYPES OF OILSEED PROCESSING FACILITIES; REMOVING THE EMPLOYMENT REQUIREMENT; AMENDING SECTION 15-6-220, MCA; AND PROVIDING AN APPLICABILITY DATE.

2019

[House Bill No. 226](#) -- (S) Died in Standing Committee -- AN ACT PROVIDING THAT CERTAIN PROPERTY OWNED BY A NONPROFIT SHOOTING RANGE IS EXEMPT FROM PROPERTY TAXES; ALLOWING A SHOOTING RANGE TO RECOVER COSTS AND ATTORNEY FEES FROM THE DEPARTMENT OF REVENUE; AMENDING SECTION 15-24-1203, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 377](#) -- (H) Died in Standing Committee -- AN ACT PROVIDING FOR REVOCATION OF CERTAIN PROPERTY TAX EXEMPTIONS; IMPOSING A LIMIT ON THE AMOUNT OF WAGES, SALARY, OR OTHER COMPENSATION THAT A TAX-EXEMPT EMPLOYER MAY PAY CURRENT AND FORMER OFFICERS, DIRECTORS, TRUSTEES, OR KEY EMPLOYEES WHILE RECEIVING A PROPERTY TAX EXEMPTION; ESTABLISHING REPORTING REQUIREMENTS; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-10-420 AND 15-16-203, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill No. 401](#) -- (H) Died in Standing Committee -- AN ACT REPEALING THE TEMPORARY EXEMPTION FROM PROPERTY TAXES DURING THE FEDERAL TRUST APPLICATION PERIOD FOR PROPERTY OWNED BY A FEDERALLY RECOGNIZED INDIAN TRIBE; REPEALING SECTION 15-6-230, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[House Bill No. 527](#) -- Chapter Number Assigned -- AN ACT GENERALLY REVISING LAWS RELATED TO AFFORDABLE HOUSING TAX EXEMPTIONS; PROVIDING THAT QUALIFIED PROPERTY MAY BE OWNED BY CERTAIN SINGLE-MEMBER LIMITED LIABILITY COMPANIES; REMOVING LANGUAGE THAT RESTATES FEDERAL REGULATIONS TO ENSURE FUTURE COMPLIANCE; PROVIDING ADDITIONAL CLARIFICATION OF QUALIFIED PROPERTIES AND OWNERS; AMENDING SECTION 15-6-221, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill No. 630](#) -- (S) Died in Standing Committee -- AN ACT EXEMPTING VIRTUAL CURRENCIES FROM PROPERTY TAXATION; AMENDING SECTION 15-6-204, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[House Bill No. 692](#) -- (H) Died in Process -- AN ACT PROVIDING FOR AN EXEMPTION FROM SCHOOL PROPERTY TAXES FOR AN INDIVIDUAL TAXPAYER WHO IS NOT THE PARENT OR LEGAL GUARDIAN OF A CHILD ENROLLED IN THE PUBLIC SCHOOL SYSTEM; PROVIDING THAT THE EXEMPTION MAY ONLY BE CLAIMED ON A PRIMARY RESIDENCE; AND PROVIDING AN APPLICABILITY DATE.

[House Bill No. 733](#) -- (S) Died in Standing Committee -- AN ACT REVISING THE TEMPORARY EXEMPTION FOR CERTAIN TRIBAL PROPERTY; PROVIDING FOR RECAPTURE OF TAXES IF THE TRUST APPLICATION IS DENIED OR NOT APPROVED WITHIN 5 YEARS; PROVIDING THAT A COUNTY MAY REQUEST THAT THE STATE TAX APPEAL BOARD REVIEW THE DECISION TO GRANT A TEMPORARY EXEMPTION FOR TRIBAL PROPERTY; AMENDING SECTIONS 15-2-302 AND 15-6-230, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill No. 165](#) -- Chapter Number Assigned -- AN ACT REVISING PROPERTY TAXES ON CERTAIN DESTROYED PROPERTY AND ABANDONED MOVABLE HOUSING; PROVIDING AN EXEMPTION FOR

UNINHABITABLE MOVABLE HOUSING; PROVIDING DEFINITIONS; AMENDING SECTION 15-6-219, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill No. 204](#) -- Chapter Number Assigned -- AN ACT PROVIDING PROPERTY TAX EXEMPTIONS FOR CERTAIN MOBILE HOMES, MANUFACTURED HOMES, OR HOUSETRAILERS; PROVIDING EXEMPTION CRITERIA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill No. 211](#) -- (S) Died in Standing Committee -- AN ACT REVISING PROPERTY TAX EXEMPTIONS; PROVIDING FOR A HOLDING PERIOD BEFORE CERTAIN NEWLY APPROVED REAL PROPERTY TAX EXEMPTIONS BECOME EFFECTIVE; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-6-201, 15-6-203, 15-6-205, 15-6-209, AND 15-6-221, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill No. 239](#) -- (S) Veto Override Failed in Legislature -- AN ACT EXEMPTING CERTAIN FIBER OPTIC OR COAXIAL CABLE FROM PROPERTY TAXATION; PROVIDING A DEFINITION; PROVIDING APPROPRIATIONS; AMENDING SECTIONS 15-6-135, 15-6-156, AND 15-6-219, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATE.

2017

[House Bill 224](#) -- Chapter Number Assigned -- AN ACT PROVIDING THAT THE PROPERTY TAX EXEMPTION FOR VETERANS' ORGANIZATIONS EXTENDS TO PROPERTY RENTED, LEASED, OR USED BY THE ORGANIZATION; AMENDING SECTION 15-6-203, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill 331](#) -- (H) Died in Process -- AN ACT PROVIDING FOR REVOCATION OF CERTAIN PROPERTY TAX EXEMPTIONS; IMPOSING A LIMIT ON THE AMOUNT OF WAGES, SALARY, OR OTHER COMPENSATION THAT A TAX-EXEMPT EMPLOYER MAY PAY CURRENT AND FORMER OFFICERS, DIRECTORS, TRUSTEES, OR KEY EMPLOYEES WHILE RECEIVING A PROPERTY TAX EXEMPTION; ESTABLISHING REPORTING REQUIREMENTS; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-10-420 AND 15-16-203, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill 442](#) -- (S) Died in Process -- AN ACT REVISING PROPERTY TAX EXEMPTION LAWS TO PROVIDE AN EXEMPTION FOR PUBLIC PARKS NOT OPERATED FOR PROFIT; DESCRIBING ELIGIBLE PUBLIC PARKS; AMENDING SECTION 15-6-201, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill 601](#) -- (H) Died in Standing Committee -- AN ACT PROVIDING THAT CERTAIN PROPERTY OWNED BY A NONPROFIT SHOOTING RANGE IS EXEMPT FROM PROPERTY TAXES; ALLOWING A SHOOTING RANGE TO RECOVER COSTS AND ATTORNEY FEES FROM THE DEPARTMENT OF REVENUE; AMENDING SECTION 15-24-1203, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill 614](#) -- Chapter Number Assigned -- AN ACT EXEMPTING PULSE PROCESSING EQUIPMENT FROM PROPERTY TAXATION; AMENDING SECTION 15-6-220, MCA; AND PROVIDING AN APPLICABILITY DATE AND A TERMINATION DATE.

[House Bill 615](#) – (H) Died in Standing Committee -- AN ACT REQUIRING THE STATE TO REIMBURSE TAXING JURISDICTIONS FOR TAXES THAT WOULD BE ASSESSED ON PROPERTY HELD IN TRUST FOR A MONTANA INDIAN TRIBE OR EXEMPT BECAUSE OF OWNERSHIP BY AN INDIAN TRIBE; SPECIFYING PROPERTY FOR WHICH THE REIMBURSEMENT IS REQUIRED; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill 324](#) – Chapter Number Assigned -- AN ACT REVISING PROPERTY TAX EXEMPTION LAWS; REQUIRING THE DEPARTMENT OF REVENUE TO NOTIFY THE COUNTY TREASURER WHEN PROPERTY WITHIN A COUNTY BECOMES TAX EXEMPT; REQUIRING CERTAIN TENANTS OF TAX-EXEMPT HOUSING TO SATISFY AGE AND INCOME GUIDELINES; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTION 15-6-201, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill 364](#) – (S) Died in Standing Committee -- AN ACT REVISING TAX-EXEMPT STATUS REQUIREMENTS AND OBLIGATIONS FOR CERTAIN NONPROFIT PHARMACY OPERATIONS; ELIMINATING A PROPERTY TAX EXEMPTION FOR CERTAIN PROPERTY AND IMPOSING A FINE IN LIEU OF TAX FOR CERTAIN NONPROFIT PHARMACIES THAT DO NOT CONTRACT WITH OTHER PHARMACIES UNDER THE FEDERAL 340B DRUG DISCOUNT PROGRAM; PROVIDING DEFINITIONS; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-6-201 AND 15-31-102, MCA; AND PROVIDING AN APPLICABILITY DATE.

2015

[House Bill 217](#) – (S) Died in Standing Committee -- AN ACT EXEMPTING CERTAIN AMATEUR RADIO STATION PROPERTY FROM PROPERTY TAXES; AMENDING SECTIONS 15-6-138 AND 15-6-219, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill 389](#) – Chapter Number Assigned -- AN ACT REQUIRING PERIODIC REAPPLICATION BY AN OWNER OF CERTAIN TAX-EXEMPT REAL PROPERTY FOR THE PURPOSE OF MAINTAINING AN EXEMPTION FROM PROPERTY TAXES; REQUIRING A PUBLIC LISTING OF CERTAIN PROPERTY THAT IS EXEMPT FROM TAXATION; ESTABLISHING A DUTY FOR AN OWNER OF TAX-EXEMPT PROPERTY TO REPORT A CHANGE IN USE; ESTABLISHING A STATE SPECIAL REVENUE ACCOUNT; REQUIRING THE DEPARTMENT OF REVENUE TO ESTABLISH A FEE TO OFFSET REVIEW COSTS; WAIVING THE FEE FOR CERTAIN NONPROFIT ORGANIZATIONS; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTION 15-16-203, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A TERMINATION DATE.

[Senate Bill 308](#) – Chapter Number Assigned -- AN ACT PROVIDING A PROPERTY TAX EXEMPTION FOR CERTAIN PROPERTY LEASED TO A COUNTY, MUNICIPALITY, OR TAXING UNIT FOR PUBLIC PURPOSES; REQUIRING THAT THE PROPERTY BE USED FOR PUBLIC PARK, RECREATION, OR BEAUTIFICATION PURPOSES; AMENDING SECTION 15-6-201, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[Senate Bill 394](#) – (H) Died in Standing Committee -- AN ACT REVISING THE INTANGIBLE PERSONAL PROPERTY EXEMPTION AND UNIT VALUATION METHODOLOGY; EXPANDING THE DEFINITION OF "INTANGIBLE PERSONAL PROPERTY"; PROVIDING FOR REMOVAL OF INTANGIBLE PERSONAL PROPERTY FROM A CENTRALLY ASSESSED TAXPAYER'S UNIT VALUATION; AMENDING SECTION 15-6-218, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill 407](#) – (S) Missed Deadline for Revenue Bill Transmittal -- AN ACT REVISING TAX-EXEMPT STATUS REQUIREMENTS AND OBLIGATIONS FOR CERTAIN NONPROFIT PHARMACY OPERATIONS; ELIMINATING TAX-EXEMPT STATUS AND IMPOSING A FINE IN LIEU OF TAX FOR NONPROFIT PHARMACIES THAT OPERATE A COMMERCIAL ENTERPRISE BY UTILIZING THE FEDERAL 340B DRUG DISCOUNT PROGRAM; DEFINING COMMERCIAL PHARMACY ENTERPRISE; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-6-201, 15-31-102, AND 35-2-118, MCA; AND PROVIDING AN APPLICABILITY DATE.

2013

[House Bill 152](#) – Chapter Number Assigned -- AN ACT ESTABLISHING DEADLINES FOR GOVERNING BODIES TO APPROVE OR DISAPPROVE VARIOUS PROPERTY TAX ABATEMENTS AND PROPERTY TAX EXEMPTIONS; PROVIDING DEADLINES FOR GOVERNING BODIES TO REVIEW APPLICATIONS, NOTICE PUBLIC MEETINGS, CONDUCT PUBLIC HEARINGS, AND ISSUE DECISIONS; PROVIDING THAT AN APPLICANT MAY APPEAL TO DISTRICT COURT FOR A WRIT OF MANDAMUS IF A GOVERNING BODY DOES NOT MAKE A TIMELY DECISION; AMENDING SECTIONS 15-24-1402, 15-24-1501, 15-24-1502, 15-24-1603, 15-24-1605, 15-24-1802, 15-24-1902, AND 15-24-2002, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill 223](#) – (H) Died in Standing Committee -- AN ACT PROVIDING THAT CERTAIN PROPERTY OWNED BY A NONPROFIT SHOOTING RANGE IS EXEMPT FROM PROPERTY TAXES; PROVIDING THE EXEMPTION IS AUTOMATIC AND CONTINUOUS; ALLOWING A SHOOTING RANGE TO RECOVER COSTS AND ATTORNEY FEES FROM THE DEPARTMENT OF REVENUE; PROVIDING A BENEFICIAL USE TAX EXEMPTION FOR CERTAIN ACTIVITIES; AMENDING SECTION 15-24-1203, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill 380](#) -- (H) Died in Standing Committee -- AN ACT ALLOWING THE GOVERNING BODY OF A LIBRARY DISTRICT TO OPT OUT OF A COUNTY LIBRARY SYSTEM; CLARIFYING LAWS RELATED TO EXEMPTION FROM TAXES FOR COUNTY LIBRARY PURPOSES; AND AMENDING SECTION 22-1-313, MCA.

[House Bill 472](#) – (S) Died in Standing Committee -- AN ACT REDUCING CLASS EIGHT BUSINESS EQUIPMENT TAXES BY INCREASING THE CLASS EIGHT BUSINESS EQUIPMENT TAX EXEMPTION; PROVIDING THAT THE EXEMPTION APPLIES TO CLASS EIGHT PROPERTY THAT EXCEEDS THE EXEMPTION AMOUNT; PROVIDING A REIMBURSEMENT TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS UNDER THE ENTITLEMENT SHARE PAYMENT, TO SCHOOL DISTRICTS THROUGH THE BLOCK GRANT PROGRAM, TO COUNTY SCHOOL RETIREMENT AND COUNTY TRANSPORTATION REIMBURSEMENT, AND TO THE MONTANA UNIVERSITY SYSTEM FOR THE LOSS OF CLASS EIGHT AND CLASS TWELVE PROPERTY TAX REVENUE; AMENDING SECTIONS 15-1-123 AND 15-6-138, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill 231](#) – Chapter Number Assigned -- AN ACT REVISING THE LIMITATION ON THE NUMBER OF ACRES THAT ARE ELIGIBLE FOR EXEMPTION FROM THE PROPERTY TAX IF OWNED BY AN INDIAN TRIBE AND DESIGNATED AS PARK LAND; PROVIDING THAT EXISTING PROPERTY TAXES DUE ARE NOT EXTINGUISHED; AMENDING SECTION 15-6-201, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill 232](#) – (S) Died in Standing Committee -- AN ACT REVISING PROPERTY TAX EXEMPTIONS FOR PROPERTY OWNED BY AN INDIAN TRIBE; REMOVING THE LIMITATION ON THE NUMBER OF ACRES ELIGIBLE FOR EXEMPTION FROM THE PROPERTY TAX IF OWNED BY AN INDIAN TRIBE AND DESIGNATED AS SACRED LAND; CHANGING THE REQUIREMENTS FOR EXEMPT CEMETERIES OWNED BY AN INDIAN TRIBE; AMENDING SECTION 15-6-201, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill 388](#) – (S) Died in Standing Committee -- AN ACT PROVIDING THAT UNDERGROUND PIPELINES THAT ASSIST IN THE HYDROFRACTURING PROCESS ARE EXEMPT FROM TAXATION IF POTABLE WATER IS PROVIDED TO LOCAL GOVERNMENTS AND CERTAIN MONTANA HOUSEHOLDS; PROVIDING DEFINITIONS; AMENDING SECTION 15-6-213, MCA; AND PROVIDING AN APPLICABILITY DATE.

2011

[House Bill 293](#) – Chapter Number Assigned -- AN ACT PROVIDING THAT THE PROPERTY TAX EXEMPTION FOR VETERANS' ORGANIZATIONS EXTENDS TO LAND OWNED BY THE ORGANIZATION CONTINUOUSLY SINCE 1960; AMENDING SECTION 15-6-203, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill 305](#) – (H) Died in Standing Committee -- AN ACT ELIMINATING THE PROPERTY TAX EXEMPTION FOR MOST NONPROFIT HEALTH CARE FACILITIES, INCLUDING HOSPITALS; LIMITING THE PROPERTY TAX EXEMPTION TO CERTAIN CRITICAL ACCESS HOSPITALS; REQUIRING AN EXEMPT CRITICAL ACCESS HOSPITAL TO BE A CERTAIN DISTANCE FROM ANOTHER HOSPITAL OR CRITICAL ACCESS HOSPITAL AND BE AUTHORIZED AN EXEMPTION BY A COUNTYWIDE VOTE THAT IS LIMITED TO 8 YEARS; PROVIDING THAT THE INCREASED VALUE RESULTING FROM ELIMINATING THE PROPERTY TAX EXEMPTION IS NOT CONSIDERED NEWLY TAXABLE PROPERTY FOR THE PURPOSES OF THE PROPERTY TAX LIMITATION LAW SO THE ADDITIONAL TAXABLE VALUE WOULD SUPPLANT OTHER PROPERTY VALUE RATHER THAN ADDING VALUE PREVENTING INCREASED PROPERTY TAX COLLECTION; AMENDING SECTIONS 15-6-201 AND 15-10-420, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill 618](#) – Chapter Number Assigned -- AN ACT ESTABLISHING PROPERTY TAX EXEMPTIONS FOR CERTAIN PROPERTY OWNED BY FEDERALLY RECOGNIZED INDIAN TRIBES; AMENDING SECTIONS 15-6-201, 41-3-201, 61-3-321, AND 61-10-214, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill 98](#) – (S) Died in Standing Committee -- AN ACT ALLOWING AN EXEMPTION FROM PROPERTY TAXES, UNDER CERTAIN CONDITIONS, FOR NONPRODUCTIVE AGRICULTURAL LAND; REQUIRING AN APPLICATION FOR THE EXEMPTION; AND PROVIDING AN EFFECTIVE DATE.

[Senate Bill 392](#) – (S) Died in Standing Committee -- AN ACT REVISING THE LAWS RELATED TO THE TAXATION OF CLASS EIGHT BUSINESS EQUIPMENT; INCREASING THE CLASS EIGHT BUSINESS EQUIPMENT AGGREGATE TAX EXEMPTION AMOUNTS; PROVIDING REIMBURSEMENTS TO LOCAL TAXING JURISDICTIONS FOR THE LOSS OF TAXABLE VALUE IN TAX YEAR 2012; PROVIDING A GROWTH PROXY FOR TAXABLE VALUE RELATED TO COUNTY CLASSIFICATION AND SCHOOL DISTRICT BONDING DEBT LIMITS; USING THE GROWTH PROXY FOR MARKET VALUE RELATED TO OTHER BONDING DEBT LIMITS; PROHIBITING CLASS EIGHT PROPERTY FROM BEING SEPARATED INTO DIFFERENT BUSINESS ENTITIES FOR DETERMINING WHETHER THE AGGREGATE EXEMPTION AMOUNT IS EXCEEDED;

LIMITING DISCLOSURE OF TAX IDENTIFICATION NUMBERS OBTAINED IN ADMINISTERING THE EXEMPTION THRESHOLD; PROVIDING THAT THE INCREASE IN THE AGGREGATE EXEMPTION OF CLASS EIGHT PROPERTY DOES NOT OCCUR IF AN APPROPRIATION IS NOT ENACTED; AMENDING SECTIONS 7-1-2111, 15-6-138, AND 20-9-406, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill 412](#) – Chapter Number Assigned -- AN ACT PROVIDING A TEMPORARY TAX EXEMPTION FOR PROPERTY OWNED BY A FEDERALLY RECOGNIZED MONTANA INDIAN TRIBE WHEN THE PROPERTY HAS A FEDERAL TRUST APPLICATION PENDING; PROVIDING THAT EXISTING TAX LIENS ARE NOT EXTINGUISHED; PROVIDING RULEMAKING AUTHORITY; AND PROVIDING A DELAYED EFFECTIVE DATE.

[Senate Joint Resolution 23](#) – (S) Filed with Secretary of State -- A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA FOR AN INTERIM STUDY ON THE EXEMPTION OF NONPROFIT CORPORATIONS OR ORGANIZATIONS FROM PROPERTY TAXES AND OTHER TAXES.

2009

[House Bill 649](#) – (H) Died in Standing Committee -- AN ACT REVISING THE TAXATION OF CLASS EIGHT BUSINESS EQUIPMENT AND REVISING RELATED LAWS; INCREASING THE BUSINESS EQUIPMENT TAX EXEMPTION THRESHOLD TO \$150,000 OF MARKET VALUE; PROHIBITING CLASS EIGHT PROPERTY FROM BEING SEPARATED INTO DIFFERENT BUSINESS ENTITIES FOR DETERMINING WHETHER THE \$150,000 THRESHOLD IS EXCEEDED; LIMITING DISCLOSURE OF TAX IDENTIFICATION NUMBERS OBTAINED IN ADMINISTERING THE EXEMPTION THRESHOLD; PROVIDING REIMBURSEMENTS TO LOCAL GOVERNMENTS, SCHOOL DISTRICTS, TAX INCREMENT FINANCING DISTRICTS, AND THE 6-MILL UNIVERSITY LEVY FOR LOSS OF PROPERTY TAX REVENUE; REVISING THE PROVISIONS OF THE LOCAL GOVERNMENT ENTITLEMENT SHARE PAYMENT; REVISING THE PROVISIONS OF THE SCHOOL DISTRICT BLOCK GRANTS; PROVIDING THAT THE INCREASE IN THE EXEMPTION THRESHOLD OF CLASS EIGHT PROPERTY DOES NOT OCCUR IF CERTAIN LEGISLATION IS NOT ENACTED; REPEALING AN OBSOLETE BUSINESS EQUIPMENT REIMBURSEMENT TO LOCAL GOVERNMENT TAXING JURISDICTIONS; PROVIDING STATUTORY APPROPRIATIONS; AMENDING SECTIONS 7-1-2111, 15-1-121, 15-6-138, 15-10-420, 17-7-502, 20-9-406, 20-9-407, AND 20-9-630, MCA; REPEALING SECTION 15-1-112, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill 456](#) – (S) Died in Standing Committee -- AN ACT EXEMPTING FROM PROPERTY TAXATION PROPERTY THAT IS OWNED BY FEDERALLY RECOGNIZED INDIAN TRIBES LOCATED IN THE STATE AND THAT IS LOCATED ENTIRELY WITHIN THE EXTERIOR BOUNDARIES OF THE TRIBE'S RESERVATION AND EXEMPTING PROPERTY OWNED BY THE LITTLE SHELL BAND OF CHIPPEWA INDIANS THAT IS LOCATED ENTIRELY WITHIN THE COUNTY IN WHICH A PLURALITY OF ITS MEMBERS RESIDE; PROVIDING THAT EXISTING TAXES ARE NOT EXTINGUISHED; REQUIRING THAT EXEMPT PROPERTY BE IDENTIFIED FOR THE DEPARTMENT OF REVENUE; AMENDING SECTIONS 15-6-201 AND 41-3-201, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill 490](#) – (H) Died in Standing Committee -- AN ACT REVISING THE TAXATION OF CLASS EIGHT BUSINESS EQUIPMENT AND REVISING RELATED LAWS; INCREASING THE BUSINESS EQUIPMENT TAX EXEMPTION TO THE FIRST \$20,000 OR LESS AND ONE-THIRD OF THE MARKET VALUE BETWEEN \$20,000 AND \$5 MILLION OF MARKET VALUE OF PROPERTY; PROHIBITING CLASS EIGHT PROPERTY FROM BEING SEPARATED INTO DIFFERENT BUSINESS ENTITIES FOR DETERMINING WHETHER THE EXEMPTION IS EXCEEDED; PROVIDING FOR THE ALLOCATION OF EXEMPT CLASS EIGHT PROPERTY BY LOCATION; PROVIDING FOR REIMBURSEMENTS TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS, TO SCHOOL DISTRICTS THROUGH THE BLOCK GRANT PROGRAM, AND TO THE MONTANA UNIVERSITY SYSTEM THROUGH SUPPORT OF PUBLIC EDUCATION INSTITUTIONS FOR THE LOSS OF CLASS EIGHT PROPERTY TAX REVENUE; PROVIDING THAT THE REIMBURSEMENTS ARE SUBJECT TO AN APPROPRIATION; REVISING PROVISIONS RELATED TO SCHOOL DISTRICT BLOCK GRANTS; REPEALING AN OBSOLETE BUSINESS EQUIPMENT REIMBURSEMENT TO LOCAL GOVERNMENT TAXING JURISDICTIONS; PROVIDING THAT THE INCREASE IN THE EXEMPTION AMOUNT OF CLASS EIGHT PROPERTY DOES NOT OCCUR IF CERTAIN LEGISLATION IS NOT ENACTED; AMENDING SECTIONS 7-1-2111, 15-6-138, 15-6-219, 15-8-301, 15-10-420, 20-9-406, 20-9-407, AND 20-9-630, MCA; REPEALING SECTION 15-1-112, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE.

Prepared By:

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