

**Unofficial Draft Copy**

As of: February 15, 2002 (3:00PM)

LC5553

\*\*\*\* Bill No. \*\*\*\*

Introduced By \*\*\*\*\*

By Request of the \*\*\*\*\*

A Bill for an Act entitled: "An Act eliminating income as a criteria for determining whether a property owned by certain veterans or their surviving spouses is exempt from residential property taxes; amending section 15-6-211, MCA; and providing an effective date."

Be it enacted by the Legislature of the State of Montana:

**Section 1.** Section 15-6-211, MCA, is amended to read:

**"15-6-211. Certain disabled or deceased veterans' residences exempt.** (1) A residence, including the lot on which it is built, that is owned and occupied by a veteran or a veteran's spouse is exempt from property taxation if the veteran:

(a) was killed while on active duty or died as a result of a service-connected disability; or

(b) if living:

(i) was honorably discharged from active service in any branch of the armed services; and

(ii) has been rated 100% disabled because of a service-connected disability by the United States department of veterans affairs or its successor; ~~and~~

~~(iii) has an annual adjusted gross income, as reported on the latest federal income tax return, of not more than \$30,000 for a single person and \$36,000 for a married couple.~~

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(2) The property tax exemption under this section remains in effect as long as the property is the primary residence owned and occupied by the veteran or, if the veteran is deceased, by the veteran's spouse and the spouse:

(a) is the owner and occupant of the house;

~~(b) has an annual adjusted gross income, as reported on the latest federal income tax return, of not more than \$25,000;~~

~~(c) is unmarried; and~~

~~(d)~~(c) has obtained from the United States department of veterans affairs a letter indicating that the veteran was 100% service-connected disabled at the time of death or that the veteran died while on active duty or as a result of a service-connected disability."

{Internal References to 15-6-211: None.}

NEW SECTION. **Section 2. {standard} Effective date.** [This act] is effective July 1, 2003.

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