

HOUSE BILL NO. 411

INTRODUCED BY J. GILLETTE

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A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING AGRICULTURAL PROPERTY FROM OPEN SPACE PROPERTY TAX LEVIES; AMENDING SECTION 7-6-2527, 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. Section 7-6-2527, MCA, is amended to read:

"7-6-2527. Taxation -- public and governmental purposes. (1) A county may impose a property tax levy for any public or governmental purpose not specifically prohibited by law. Public and governmental purposes include but are not limited to:

- (1)(a) district court purposes as provided in 7-6-2511;
- (2)(b) county-owned or county-operated health care facility purposes as provided in 7-6-2512;
- (3)(c) county law enforcement services and maintenance of county detention center purposes as provided in 7-6-2513 and search and rescue units as provided in 7-32-235;
- (4)(d) multijurisdictional service purposes as provided in 7-11-1022;
- (5)(e) transportation services for senior citizens and persons with disabilities as provided in 7-14-111;
- (6)(f) support for a port authority as provided in 7-14-1132;
- (7)(g) county road, bridge, and ferry purposes as provided in 7-14-2101, 7-14-2501, 7-14-2502, 7-14-2503, 7-14-2801, and 7-14-2807;
- (8)(h) recreational, educational, and other activities of the elderly as provided in 7-16-101;
- (9)(i) purposes of county fair activities, parks, cultural facilities, and any county-owned civic center, youth center, recreation center, or recreational complex as provided in 7-16-2102 and 7-16-2109;
- (10)(j) programs for the operation of licensed day-care centers and homes as provided in 7-16-2108 and 7-16-4114;
- (11)(k) support for a museum, facility for the arts and the humanities, collection of exhibits, or a

- 1 museum district created under provisions of Title 7, chapter 11, part 10, or former Title 7, chapter 16, part 22;
- 2 ~~(12)(l)~~ extension work in agriculture and home economics as provided in 7-21-3203;
- 3 ~~(13)(m)~~ weed control and management purposes as provided in 7-22-2142;
- 4 ~~(14)(n)~~ insect control programs as provided in 7-22-2306;
- 5 ~~(15)(o)~~ fire control as provided in 7-33-2209;
- 6 ~~(16)(p)~~ ambulance service as provided in 7-34-102;
- 7 ~~(17)(q)~~ public health purposes as provided in 50-2-111;
- 8 ~~(18)(r)~~ public assistance purposes as provided in 53-3-115;
- 9 ~~(19)(s)~~ indigent assistance purposes as provided in 53-3-116;
- 10 ~~(20)(t)~~ developmental disabilities facilities as provided in 53-20-208;
- 11 ~~(21)(u)~~ mental health services as provided in 53-21-1010;
- 12 ~~(22)(v)~~ airport purposes as provided in 67-10-402 and 67-11-302;
- 13 ~~(23)(w)~~ purebred livestock shows and sales as provided in 81-8-504;
- 14 ~~(24)(x)~~ economic development purposes as provided in 90-5-112;
- 15 ~~(25)(y)~~ prevention programs, including programs that reduce substance abuse; and
- 16 ~~(26)(z)~~ forest or grassland hazardous fuels reduction projects in areas near homes and communities
- 17 where wildland fire is a threat.

18 (2) Property classified as agricultural property under 15-6-133 is exempt from open space property
 19 tax levies. If agricultural property that is exempt from open space property tax levies under this subsection (2)
 20 receives a payment from open space levy revenue, the county may reduce the open space payment for the
 21 exempt agricultural property."

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 23 **NEW SECTION. Section 2. Effective date.** [This act] is effective on passage and approval.

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 25 **NEW SECTION. Section 3. Retroactive applicability.** [This act] applies retroactively, within the
 26 meaning of 1-2-109, to open space levies in property tax years beginning on or after January 1, 2025.

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