



AN ACT CLASSIFYING SHOOTING RANGES AS CLASS FOUR PROPERTY FOR THE PURPOSES OF TAXATION; REVISING THE TAX RATE FOR SHOOTING RANGES; PROVIDING A DEFINITION; AMENDING SECTION 15-6-134, MCA; AND PROVIDING AN APPLICABILITY DATE.

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

Section 1. Section 15-6-134, MCA, is amended to read:

"15-6-134. Class four property -- description -- taxable percentage. (1) Class four property includes:

- (a) subject to subsection (1)(e), all land, except that specifically included in another class;
- (b) subject to subsection (1)(e):
 - (i) all improvements, including single-family residences, trailers, manufactured homes, or mobile homes used as a residence, except those specifically included in another class;
 - (ii) appurtenant improvements to the residences, including the parcels of land upon which the residences are located and any leasehold improvements;
 - (iii) vacant residential lots; and
 - (iv) rental multifamily dwelling units.
- (c) all improvements on land that is eligible for valuation, assessment, and taxation as agricultural land under 15-7-202, including 1 acre of real property beneath improvements on land described in 15-6-133(1)(c). The 1 acre must be valued at market value.
- (d) 1 acre of real property beneath an improvement used as a residence on land eligible for valuation, assessment, and taxation as forest land under 15-6-143. The 1 acre must be valued at market value.
- (e) all commercial and industrial property, as defined in 15-1-101, and including:
 - (i) all commercial and industrial property that is used or owned by an individual, a business, a

trade, a corporation, a limited liability company, or a partnership and that is used primarily for the production of income;

(ii) all golf courses, including land and improvements actually and necessarily used for that purpose, that consist of at least nine holes and not less than 700 lineal yards;

(iii) commercial buildings and parcels of land upon which the buildings are situated;

(iv) shooting ranges that are not exempt from property taxes under 15-6-201 and are operated by an entity that is a nonprofit corporation exempt from taxation under 26 U.S.C. 501(c)(3) or 501(c)(4) of the Internal Revenue Code, as amended, and incorporated or admitted under a certificate of authority under the Montana Nonprofit Corporation Act as provided in Title 35, chapter 2; and

~~(iv)(v)~~ vacant commercial lots.

(2) If a property includes both residential and commercial uses, the property is classified and appraised as follows:

(a) the land use with the highest percentage of total value is the use that is assigned to the property; and

(b) the improvements are apportioned according to the use of the improvements.

(3) (a) Except as provided in 15-24-1402, 15-24-1501, 15-24-1502, and subsection (3)(b), class four residential property described in subsections (1)(a) through (1)(d) of this section is taxed at 1.35% of market value.

(b) The tax rate for the portion of the market value of a single-family residential dwelling in excess of \$1.5 million is the residential property tax rate in subsection (3)(a) multiplied by 1.4.

(c) The tax rate for commercial property is the residential property tax rate in subsection (3)(a) multiplied by 1.4.

(4) Property described in ~~subsection~~ subsections (1)(e)(ii) and (1)(e)(iv) is taxed at one-half the tax rate established in subsection (3)(c).

(5) (a) As used in this section, "shooting range" means buildings, improvements, and appurtenant land of up to 150 acres that is reasonably necessary to provide a safe and suitable place for people to discharge firearms.

(b) The term does not include a residence, the 1 acre beneath a residence, improvements or land

used for a commercial business, or any improvements that are not integral to providing a safe and suitable place for people to discharge firearms."

Section 2. Applicability. [This act] applies to tax years beginning after December 31, 2025.

- END -

I hereby certify that the within bill,
SB 247, originated in the Senate.

Secretary of the Senate

President of the Senate

Signed this _____ day
of _____, 2025.

Speaker of the House

Signed this _____ day
of _____, 2025.

SENATE BILL NO. 247

INTRODUCED BY W. CURDY

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