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Executive Planning Process Proposed Legislation April 18, 2008

Placeholder - mitigate tax impacts of 2009 reappraisal

The purpose of this legislation is to offset or mitigate the impacts of the 2009 reappraisal in order to prevent an increase in property taxes for Class 4 residential and commercial properties on a statewide basis, and to respond to any late-breaking housing market trends, should they occur, prior to the conclusion of the reappraisal cycle.

Strengthen and clarify energy tax incentives

Strengthen and clarify the energy-related tax incentives in Title 15, Chapter 2, MCA, to achieve the Governor's policy and goal for energy conservation and alternative energy - such as encouraging further residential applications of solar technology and similar types of applications.

Expand cell phone property tax incentive

Expand the property tax incentive in 15-6-135(1)(g), MCA, to encourage new cell phone equipment investments by companies exclusively servicing rural areas and small towns.

Protect certain land owners from tax increases and preserve ag land

This measure will protect certain land owners from tax increases and preserve agricultural land. The proposal would prevent land parcels of 20 acres or more from losing that status due to the exemption of navigable streambeds from taxation. For example, this legislation would ensure that if someone owns a 20 acre parcel with 1/2 acre of exempt streambed within the 20 acres, that property will still be eligible for treatment as an agricultural land parcel between 20 - 160 acres.

Address underage consumption of alcohol

Develop, in concert with the Interagency Coordinating Council, legislation to reduce underage consumption of alcohol in Montana.

Simplify income calculations for PTAP/EPTAP/DAV property tax programs

The purpose of this proposed legislation is to make the application process for property tax assistance programs simpler for taxpayers, provide for uniformity in determining eligibility across various property tax assistance programs, increase administrative efficiencies in the Department of Revenue.

Clarify exchange of information laws among state agencies

The purpose of this proposed legislation is to ensure that the exchange of information between and among state agencies occurs in a manner that safeguards confidentiality while allowing critical information to be used for appropriate public policy purposes.

Clarify/standardize schedule for creating new taxing jurisdictions

The purpose for this proposed legislation is to provide for greater certainty in local government (and Department of Revenue) financial and administrative planning processes, while accommodating local governments' needs to create new taxing jurisdictions in a manner that allows the department a reasonable amount of time to develop taxable valuations for new taxing jurisdictions.

Provide alternative means of accounting for state employee lodging taxes

The purpose of this proposed legislation is to enhance operating efficiencies across all state government agencies by repealing, or modifying, the allocation of certain accommodations tax revenues to the state general fund. (This refers to the lodging facility use taxes levied under Title 15, Chapter 65.)

Modify unsuccessful lottery applicant preference category for RBW licenses

The purpose of this proposed legislation is to improve the opportunity for existing restaurants to obtain a license when applying for a restaurant beer and wine (RBW) license through the lottery process by amending the current unsuccessful lottery preference provision of the law. (This refers to the restaurant beer and wine licenses under Title 16, Chapter 4.)

State Taxes - housekeeping, technical cleanup, audit recommendations

To allow the Montana Legislature to enact legislation designed to address general housekeeping matters, other technical issues, or specific audit recommendations with regard to state taxes and fees.

Property Tax - housekeeping/audit recommendations

To allow the Montana Legislature to enact legislation designed to address general housekeeping matters, other technical issues, or specific audit recommendations with respect to property tax administration.

Placeholder - housekeeping/audit recommendations related to liquor laws

To allow the Montana Legislature to enact legislation designed to address general housekeeping matters, other technical issues, or specific audit recommendations affecting liquor laws and their administration.