



AN ACT REVISING LAWS RELATED TO THE ADMINISTRATION OF PROPERTY EXEMPTIONS; REQUIRING THE DEPARTMENT OF REVENUE TO ESTABLISH A REVIEW PROCESS FOR EXEMPT PROPERTY; REQUIRING THE DEPARTMENT OF REVENUE TO MAINTAIN PUBLIC INFORMATION ABOUT EXEMPT PROPERTY; ESTABLISHING REPORTING REQUIREMENTS; AND PROVIDING RULEMAKING AUTHORITY.

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

Section 1. Periodic review of exempt property -- rulemaking. (1) The department shall administer a program for the review of property that is exempt from taxation under Title 15, chapter 6, part 2, as provided in this section.

(2) The review process must provide for the review of all exempt property for which an application to the department is required at least once every 8 years.

(3) The department shall report to the revenue interim committee biennially in accordance with 5-11-210 information on exempt property reviewed during the biennium, including:

- (a) the number of properties reviewed;
- (b) the types of exemptions reviewed;
- (c) the number of exemptions granted and denied; and
- (d) the estimated market value and taxable value of exemptions granted and denied.

(4) The department may adopt rules to implement the exempt property review process provided for in this section.

Section 2. Public information on exempt property. (1) The department shall maintain public information about real property that is exempt from property taxation under Title 15, chapter 6, part 2, and for

which an application to the department is required.

(2) The public information must include a map of tax-exempt parcels that is organized by county and type of exemption and include the following information:

- (a) the county in which the exempt real property is located;
- (b) the name of the owner or entity utilizing the exemption;
- (c) the mailing address of the owner or entity utilizing the exemption;
- (d) the exempt real property's legal description and total exempt area, including the square footage or acreage of the parcel and the square footage of any buildings;
- (e) the property address of the exempt real property;
- (f) the type of exemption; and
- (g) any additional information considered relevant by the department.

Section 3. Codification instruction. [Sections 1 and 2] are intended to be codified as an integral part of Title 15, chapter 6, part 2, and the provisions of Title 15, chapter 6, part 2, apply to [sections 1 and 2].

- END -

I hereby certify that the within bill,
HB 29, originated in the House.

Chief Clerk of the House

Speaker of the House

Signed this _____ day
of _____, 2025.

President of the Senate

Signed this _____ day
of _____, 2025.

HOUSE BILL NO. 29

INTRODUCED BY S. ESSMANN

BY REQUEST OF THE REVENUE INTERIM COMMITTEE

AN ACT REVISING LAWS RELATED TO THE ADMINISTRATION OF PROPERTY EXEMPTIONS; REQUIRING THE DEPARTMENT OF REVENUE TO ESTABLISH A REVIEW PROCESS FOR EXEMPT PROPERTY; REQUIRING THE DEPARTMENT OF REVENUE TO MAINTAIN PUBLIC INFORMATION ABOUT EXEMPT PROPERTY; ESTABLISHING REPORTING REQUIREMENTS; AND PROVIDING RULEMAKING AUTHORITY.