

Amendment - 1st Reading/2nd House-blue - Requested by: Llew Jones - Conference Committee on HB 231

- 2025

69th Legislature 2025

Drafter: Megan Moore,

HB0231.005.004

1 HOUSE BILL NO. 231
2 INTRODUCED BY L. JONES, B. LER, S. ESSMANN, R. MINER, W. MCKAMEY, D. FERN, J. KASSMIER, M.
3 BERTOGLIO, C. SPRUNGER, S. MORIGEAU, G. HUNTER, C. COCHRAN, S. FITZPATRICK, M.
4 NIKOLAKAKOS, G. HERTZ, C. SCHOMER, E. TILLEMANN, R. TEMPEL, J. DARLING, G. PARRY, K. WALSH,
5 G. NIKOLAKAKOS, B. BARKER, M. CUFFE, T. MCGILLVRAY, B. GILLESPIE, D. BEDEY
6

7 A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING PROPERTY TAX LAWS; PROVIDING
8 FOR A PROPERTY TAX REBATE ON A PRINCIPAL RESIDENCE BASED ON A CERTAIN AMOUNT OF
9 PROPERTY TAXES PAID FOR TAX YEAR 2024; TEMPORARILY REDUCING CLASS FOUR RESIDENTIAL
10 PROPERTY TAX RATES; REVISING TAX RATES FOR CERTAIN CLASS FOUR RESIDENTIAL AND
11 COMMERCIAL PROPERTY; PROVIDING A LOWER TAX RATE FOR CERTAIN OWNER-OCCUPIED
12 RESIDENTIAL PROPERTY AND LONG-TERM RENTALS; PROVIDING A LOWER TAX RATE FOR A
13 PORTION OF COMMERCIAL PROPERTY VALUE; PROVIDING ELIGIBILITY AND APPLICATION
14 REQUIREMENTS; PROVIDING FOR AN APPEAL PROCESS; PROVIDING APPROPRIATIONS; PROVIDING
15 DEFINITIONS; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-1-121, 15-6-134, 15-7-
16 102, 15-15-101, 15-15-102, 15-15-103, 15-16-101, ~~AND 15-17-125~~, AND 15-30-2120, MCA; AND PROVIDING
17 ~~AN IMMEDIATE-EFFECTIVE DATE DATES~~, APPLICABILITY DATES, AND ~~A-TERMINATION DATE DATES~~."

18
19 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
20

21 NEW SECTION. Section 1. Definitions. As used in [sections 1 through 7 6] and 15-6-134, the
22 following definitions apply:

- 23 (1) "Homestead reduced tax rate" means the tax rate provided for in 15-6-134(3)(b)(i).
24 (2) "Long-term rental" means class four residential property:
25 (a) that is a single-family dwelling unit, unit of a multiple-unit dwelling, trailer, manufactured home,
26 or mobile home and the parcel on which the long-term rental improvements are located but not including any
27 contiguous or adjacent parcels;

Amendment - 1st Reading/2nd House-blue - Requested by: Llew Jones - Conference Committee on HB 231

- 2025

69th Legislature 2025

Drafter: Megan Moore,

HB0231.005.004

~~COORDINATION SECTION. SECTION 17. COORDINATION INSTRUCTION. IF HOUSE BILL NO. 154 IS NOT PASSED BY THE LEGISLATURE AND IF [THIS ACT] IS PASSED BY THE LEGISLATURE AND CONTAINS A SECTION THAT AMENDS 15-6-134, THEN SUBSECTION (3)(B)(i)(A) OF 15-6-134 IN [THIS ACT] MUST BE REPLACED WITH THE FOLLOWING~~

~~;~~

~~"(A) 0.74% FOR THE MARKET VALUE THAT IS 2 TIMES THE MEDIAN RESIDENTIAL VALUE OR LESS;"~~

NEW SECTION. SECTION 26. SEVERABILITY. IF A PART OF [THIS ACT] IS INVALID, ALL VALID PARTS THAT ARE SEVERABLE FROM THE INVALID PART REMAIN IN EFFECT. IF A PART OF [THIS ACT] IS INVALID IN ONE OR MORE OF ITS APPLICATIONS, THE PART REMAINS IN EFFECT IN ALL VALID APPLICATIONS THAT ARE SEVERABLE FROM THE INVALID APPLICATIONS.

NEW SECTION. Section 27. Appropriation. (1) There is appropriated \$500,000 from the general fund to the department of revenue for the fiscal year ending June 30, 2025, to implement [this act]. The legislature intends this to be an addition to the "Property Tax Revision Implementation" appropriation in House Bill No. 2.

(2) There is appropriated \$3.5 million from the general fund to the department of revenue for the fiscal year ending June 30, 2026, to implement [this act]. The legislature intends this to be an addition to the "Property Tax Revision Implementation" appropriation in House Bill No. 2.

COORDINATION SECTION. Section 28. Coordination instruction. If Senate Bill No. 542 and [this act] are both passed and approved, then [sections 1 through 23, 25, and 27 of this act] are void and Senate Bill No. 542 must be amended to include a new section that reads:

"NEW SECTION. Section 32. Appropriation. (1) There is appropriated \$500,000 from the general fund to the department of revenue for the fiscal year ending June 30, 2025, to implement [this act]. The legislature intends this to be an addition to the "Property Tax Revision Implementation" appropriation in House Bill No. 2.

Amendment - 1st Reading/2nd House-blue - Requested by: Llew Jones - Conference Committee on HB 231

- 2025

69th Legislature 2025

Drafter: Megan Moore,

HB0231.005.004

(2) There is appropriated \$3.5 million from the general fund to the department of revenue for the fiscal year ending June 30, 2026, to implement [this act]. The legislature intends this to be an addition to the "Property Tax Revision Implementation" appropriation in House Bill No. 2."

NEW SECTION. Section 29. Applicability -- retroactive applicability. (1) Except as provided in subsection (2), [this act] applies retroactively to property tax years beginning after December 31, 2024.

(2) [Sections 3 and 4 1 THROUGH 6, 13, AND 15 THROUGH 20] apply to property tax years beginning after December 31, ~~2026~~ 2025.

NEW SECTION. Section 19. Termination. [Section 2] and the references to [section 2] in [section 5], ~~15-6-134, 15-15-101, 15-15-102, and 15-15-103 terminate December 31, 2026.~~

NEW SECTION. SECTION 30. TERMINATION. (1) [SECTION 14] TERMINATES DECEMBER 31, 2025.

(2) [SECTIONS 9 THROUGH 11 AND 21] TERMINATE JUNE 30, 2026.

NEW SECTION. SECTION 31. CONTINGENT TERMINATION. [SECTIONS 8 AND 12] TERMINATE ON THE DATE THAT THE DEPARTMENT OF REVENUE CERTIFIES TO THE CODE COMMISSIONER THAT REIMBURSEMENTS AUTHORIZED PURSUANT TO [SECTION 8] HAVE BEEN COMPLETED. THE DEPARTMENT OF REVENUE SHALL SUBMIT CERTIFICATION WITHIN 30 DAYS OF THE OCCURRENCE OF THE CONTINGENCY.

- END -