

HOUSE BILL NO. 85

INTRODUCED BY M. BERTOGLIO

BY REQUEST OF THE STATE ADMINISTRATION AND VETERANS' AFFAIRS INTERIM COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT REINSTATING FORMER EMPLOYER CONTRIBUTION RATES FOR THE JUDGES' RETIREMENT SYSTEM, THE HIGHWAY PATROL OFFICERS' RETIREMENT SYSTEM, THE SHERIFFS' RETIREMENT SYSTEM, AND THE GAME WARDENS' AND PEACE OFFICERS' RETIREMENT SYSTEM; PROVIDING APPROPRIATIONS; AMENDING SECTIONS 15-10-420, 17-7-502, 19-2-405, 19-2-409, 19-5-404, 19-6-404, 19-7-403, 19-7-404, AND 19-8-504, MCA; AND PROVIDING EFFECTIVE DATES AND A RETROACTIVE APPLICABILITY DATE."

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

Section 1. Section 15-10-420, MCA, is amended to read:

"15-10-420. Procedure for calculating levy. (1) (a) Subject to the provisions of this section, a governmental entity that is authorized to impose mills may impose a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior 3 years. The maximum number of mills that a governmental entity may impose is established by calculating the number of mills required to generate the amount of property tax actually assessed in the governmental unit in the prior year based on the current year taxable value, less the current year's newly taxable value, plus one-half of the average rate of inflation for the prior 3 years.

(b) A governmental entity that does not impose the maximum number of mills authorized under subsection (1)(a) may carry forward the authority to impose the number of mills equal to the difference between the actual number of mills imposed and the maximum number of mills authorized to be imposed. The mill authority carried forward may be imposed in a subsequent tax year.

(c) For the purposes of subsection (1)(a), the department shall calculate one-half of the average rate of inflation for the prior 3 years by using the consumer price index, U.S. city average, all urban consumers, using the 1982-84 base of 100, as published by the bureau of labor statistics of the United States department of

1 year beginning July 1, 2025, for the Montana highway patrol employer contribution.

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3 NEW SECTION. Section 11. Effective dates. (1) Except as provided in subsection (2), [this act] is

4 effective July 1, 2025.

5 (2) [~~Sections 5~~ Sections 6 through 9 and 12] and this section are effective on passage and

6 approval.

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8 NEW SECTION. Section 12. Retroactive applicability. [This act] applies retroactively, within the

9 meaning of 1-2-109, to the employer contribution rates on or after July 1, 2023, for the ~~judges' retirement~~

10 ~~system, the~~ highway patrol officers' retirement system, the sheriffs' retirement system, and the game wardens'

11 and peace officers' retirement system.

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