

1 HOUSE BILL NO. 261

2 INTRODUCED BY D. SKEES

3

4 A BILL FOR AN ACT ENTITLED: "AN ACT SUBMITTING TO THE QUALIFIED ELECTORS OF MONTANA AN
5 AMENDMENT TO ARTICLE VIII OF THE MONTANA CONSTITUTION TO PROVIDE A TAXPAYER
6 PROTECTION ACT TO PROHIBIT ANY TAXES OTHER THAN AN INCOME TAX, A PROPERTY TAX, AND A
7 GENERAL STATEWIDE SALES TAX; PROVIDING THAT ONLY TWO OF THE THREE ALLOWABLE TAX
8 TYPES MAY BE IMPOSED AT THE SAME TIME; AND PROVIDING A DELAYED EFFECTIVE DATE."

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

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12 NEW SECTION. Section 1. Article VIII of The Constitution of the State of Montana is amended by
13 adding a new section 18 that reads:

14 **Section 18. Limitation on state revenue through taxation.** (1) The state is prohibited from
15 recognizing revenue from any tax other than an income tax, a property tax, or a general statewide sales tax,
16 and no more than two of the three taxes allowed by this section may be imposed at the same time.

17 (2) The prohibition in this section applies, regardless of whether the state, counties, cities, towns, or
18 any other local governmental entities collect or impose a tax from the revenue sources in this section.

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20 NEW SECTION. Section 2. Two-thirds vote required. Because [section 1] is a legislative proposal
21 to amend the constitution, Article XIV, section 8, of the Montana constitution requires an affirmative roll call vote
22 of two-thirds of all the members of the legislature, whether one or more bodies, for passage.

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24 NEW SECTION. Section 3. Effective date. If approved by the electorate, [this act] is effective
25 January 1, 2024.

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27 NEW SECTION. Section 4. Submission to electorate. [This act] shall be submitted to the qualified
28 electors of Montana at the general election to be held in November 2022 by printing on the ballot the full title of

1 [this act] and the following:

2 YES on Constitutional Amendment ____.

3 NO on Constitutional Amendment ____.

4 - END -