

## 1 HOUSE BILL NO. 682

2 INTRODUCED BY M. NOLAND

3

4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR A PROPERTY TAX RELIEF CREDIT;  
5 PROVIDING THAT THE CREDIT IS FOR A PORTION OF PROPERTY TAXES PAID ON CERTAIN  
6 RESIDENCES FOR SCHOOL EQUALIZATION MILLS; PROVIDING ELIGIBILITY FOR THE CREDIT;  
7 AMENDING SECTIONS 15-7-102, 15-16-101, 15-17-125, 15-30-2303, AND 15-30-2341, MCA; AND  
8 PROVIDING AN APPLICABILITY DATE."

9

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

11

12 NEW SECTION. Section 1. Property tax relief credit. As used in [sections 1 through 4], the  
13 following definitions apply:

14 (1) "Claim period" means the tax year for claimants required to file a Montana tax return or returns  
15 under chapter 30 and the calendar year for claimants not required to file returns.

16 (2) "Claimant" means a person who is eligible to file a claim for a credit under [sections 1 through 4].

17 (3) "Department" means the department of revenue.

18 (4) "Gross household income" means all income received by all individuals of a household while they  
19 are members of the household.

20 (5) (a) "Household" means an association of persons who live in the same dwelling, sharing its  
21 furnishings, facilities, accommodations, and expenses.

22 (b) The term does not include bona fide lessees, tenants, or roomers and boarders on contract.

23 (6) (a) "Income" means, except as provided in subsection (6)(b), federal adjusted gross income,  
24 without regard to loss, as that quantity is defined in the Internal Revenue Code, plus all nontaxable income,  
25 including but not limited to:

26 (i) the amount of any pension or annuity, including Railroad Retirement Act benefits and veterans'  
27 disability benefits;

28 (ii) the amount of capital gains excluded from adjusted gross income;

- 1 (iii) alimony;
- 2 (iv) support money;
- 3 (v) nontaxable strike benefits;
- 4 (vi) cash public assistance and relief;
- 5 (vii) interest on federal, state, county, and municipal bonds; and
- 6 (viii) all payments received under federal social security except social security income paid directly to a
- 7 nursing home.

8 (b) For the purposes of this subsection (6), income is reduced by the taxpayer's basis.

9 (7) "Market value" means the market value of class four residential property established pursuant to

10 15-8-111.

11 (8) "Qualified residence" means an owner-occupied class four residential dwelling with a market value

12 of \$400,000 or less that is a single-family dwelling unit, unit of a multiple-unit dwelling, trailer, manufactured

13 home, or mobile home located in the state that is subject to property taxes and as much of the surrounding

14 land, not exceeding 1 acre, as is reasonably necessary for its use as a dwelling.

15 (9) "Tax year" means the property tax year preceding the current year in which a claim for a property

16 tax relief credit is made.

17

18 **NEW SECTION. Section 2. Property tax relief credit -- eligibility.** (1) In order to claim the credit

19 under [sections 1 through 4], the individual must have:

- 20 (a) a gross household income of less than \$75,000; and
- 21 (b) occupied a qualified residence as an owner for at least 9 months of the claim period.

22 (2) A person is not disqualified from claiming the credit under [sections 1 through 4] because of a

23 change of residence during the claim period if the person occupies a qualified residence as an owner for at

24 least 9 months during the claim period.

25 (3) A claim is disallowed if the department finds that the claimant received title to the claimant's

26 qualified residence primarily for the purpose of receiving benefits under [sections 1 through 4].

27

28 **NEW SECTION. Section 3. Property tax relief credit -- amount -- filing date.** (1) The property tax

1 relief credit is equal to 35% of the property tax paid during the tax year on a qualified residence for the school  
2 equalization mills provided for in 20-9-331, 20-9-333, and 20-9-360.

3 (2) If the amount of the credit exceeds the claimant's liability under this chapter, the amount of the  
4 excess must be refunded to the claimant. The credit may be claimed even though the claimant has no taxable  
5 income under this chapter.

6 (3) Except as provided in subsection (6), a claim for the credit must be submitted at the same time the  
7 claimant's tax return is due under chapter 30. For an individual not required to file a tax return, the claim must  
8 be submitted on or before April 15 of the year following the year for which the credit is sought.

9 (4) A receipt showing property tax billed must be filed with each claim. Each claimant shall, at the  
10 request of the department, supply all additional information necessary to support a claim.

11 (5) The department may grant a reasonable extension for filing a claim whenever, in its judgment,  
12 good cause exists.

13 (6) If an individual who would have a claim under [sections 1 through 4] dies before filing the claim,  
14 the personal representative of the estate of the decedent may file the claim.

15 (7) The department or an individual may revise a return and make a claim under [sections 1 through  
16 4] within 3 years from the last day prescribed for filing a claim for relief.

17  
18 **NEW SECTION. Section 4. Property tax relief credit -- limitations -- denial of claim.** (1) Only one  
19 claim for a property tax relief credit may be made with respect to any qualified residence.

20 (2) An individual may not claim the property tax relief credit if the individual:

- 21 (a) qualifies for the property tax assistance program provided for in 15-6-305, the disabled veteran  
22 program provided for in 15-6-311, or the intangible land value property exemption provided for in 15-6-240; or  
23 (b) claims the residential property tax credit for the elderly provided for in 15-30-2337 through 15-30-  
24 2341.

25 (3) A claim for relief may not be allowed if any portion of property taxes are paid with a public tax  
26 subsidy program.

27 (4) A person filing a false or fraudulent claim under the provisions of [sections 1 through 4] must be  
28 charged with the offense of unsworn falsification to authorities pursuant to 45-7-203. If a false or fraudulent

1 claim has been paid, the amount paid, penalties, and interest may be recovered as provided in 15-1-216.

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3 **Section 5.** Section 15-7-102, MCA, is amended to read:

4 **"15-7-102. Notice of classification, market value, and taxable value to owners -- appeals.** (1) (a)

5 Except as provided in 15-7-138, the department shall mail or provide electronically to each owner or purchaser

6 under contract for deed a notice that includes the land classification, market value, and taxable value of the

7 land and improvements owned or being purchased. A notice must be mailed or, with property owner consent,

8 provided electronically to the owner only if one or more of the following changes pertaining to the land or

9 improvements have been made since the last notice:

10 (i) change in ownership;

11 (ii) change in classification;

12 (iii) change in valuation; or

13 (iv) addition or subtraction of personal property affixed to the land.

14 (b) The notice must include the following for the taxpayer's informational and informal classification  
15 and appraisal review purposes:

16 (i) a notice of the availability of all the property tax assistance programs available to property  
17 taxpayers, including the intangible land value assistance program provided for in 15-6-240, the property tax  
18 assistance programs provided for in Title 15, chapter 6, part 3, the property tax relief credit provided for in  
19 [sections 1 through 4], and the residential property tax credit for the elderly provided for in 15-30-2337 through  
20 15-30-2341;

21 (ii) the total amount of mills levied against the property in the prior year;

22 (iii) a statement that the notice is not a tax bill; and

23 (iv) a taxpayer option to request an informal classification and appraisal review by checking a box on  
24 the notice and returning it to the department.

25 (c) When the department uses an appraisal method that values land and improvements as a unit,  
26 including the sales comparison approach for residential condominiums or the income approach for commercial  
27 property, the notice must contain a combined appraised value of land and improvements.

28 (d) Any misinformation provided in the information required by subsection (1)(b) does not affect the

1 validity of the notice and may not be used as a basis for a challenge of the legality of the notice.

2 (2) (a) Except as provided in subsection (2)(c), the department shall assign each classification and  
3 appraisal to the correct owner or purchaser under contract for deed and mail or provide electronically the notice  
4 in written or electronic form, adopted by the department, containing sufficient information in a comprehensible  
5 manner designed to fully inform the taxpayer as to the classification and appraisal of the property and of  
6 changes over the prior tax year.

7 (b) The notice must advise the taxpayer that in order to be eligible for a refund of taxes from an  
8 appeal of the classification or appraisal, the taxpayer is required to pay the taxes under protest as provided in  
9 15-1-402.

10 (c) The department is not required to mail or provide electronically the notice to a new owner or  
11 purchaser under contract for deed unless the department has received the realty transfer certificate from the  
12 clerk and recorder as provided in 15-7-304 and has processed the certificate before the notices required by  
13 subsection (2)(a) are mailed or provided electronically. The department shall notify the county tax appeal board  
14 of the date of the mailing or the date when the taxpayer is informed the information is available electronically.

15 (3) (a) If the owner of any land and improvements is dissatisfied with the appraisal as it reflects the  
16 market value of the property as determined by the department or with the classification of the land or  
17 improvements, the owner may request an informal classification and appraisal review by submitting an  
18 objection on written or electronic forms provided by the department for that purpose or by checking a box on the  
19 notice and returning it to the department in a manner prescribed by the department.

20 (i) For property other than class three property described in 15-6-133, class four property described in  
21 15-6-134, and class ten property described in 15-6-143, the objection must be submitted within 30 days from  
22 the date on the notice.

23 (ii) For class three property described in 15-6-133 and class four property described in 15-6-134, the  
24 objection may be made only once each valuation cycle. An objection must be made in writing or by checking a  
25 box on the notice within 30 days from the date on the classification and appraisal notice for a reduction in the  
26 appraised value to be considered for both years of the 2-year valuation cycle. An objection made more than 30  
27 days from the date of the classification and appraisal notice will be applicable only for the second year of the 2-  
28 year valuation cycle. For an objection to apply to the second year of the valuation cycle, the taxpayer ~~must~~ shall

1 make the objection in writing or by checking a box on the notice no later than June 1 of the second year of the  
2 valuation cycle or, if a classification and appraisal notice is received in the second year of the valuation cycle,  
3 within 30 days from the date on the notice.

4 (iii) For class ten property described in 15-6-143, the objection may be made at any time but only once  
5 each valuation cycle. An objection must be made in writing or by checking a box on the notice within 30 days  
6 from the date on the classification and appraisal notice for a reduction in the appraised value to be considered  
7 for all years of the 6-year appraisal cycle. An objection made more than 30 days after the date of the  
8 classification and appraisal notice applies only for the subsequent remaining years of the 6-year reappraisal  
9 cycle. For an objection to apply to any subsequent year of the valuation cycle, the taxpayer ~~must~~ shall make the  
10 objection in writing or by checking a box on the notice no later than June 1 of the year for which the value is  
11 being appealed or, if a classification and appraisal notice is received after the first year of the valuation cycle,  
12 within 30 days from the date on the notice.

13 (b) If the objection relates to residential or commercial property and the objector agrees to the  
14 confidentiality requirements, the department shall provide to the objector, by posted mail or electronically, within  
15 8 weeks of submission of the objection, the following information:

16 (i) the methodology and sources of data used by the department in the valuation of the property; and  
17 (ii) if the department uses a blend of evaluations developed from various sources, the reasons that the  
18 methodology was used.

19 (c) At the request of the objector, and only if the objector signs a written or electronic confidentiality  
20 agreement, the department shall provide in written or electronic form:

21 (i) comparable sales data used by the department to value the property; and  
22 (ii) sales data used by the department to value residential property in the property taxpayer's market  
23 model area.

24 (d) For properties valued using the income approach as one approximation of market value, notice  
25 must be provided that the taxpayer will be given a form to acknowledge confidentiality requirements for the  
26 receipt of all aggregate model output that the department used in the valuation model for the property.

27 (e) The review must be conducted informally and is not subject to the contested case procedures of  
28 the Montana Administrative Procedure Act. As a part of the review, the department may consider the actual

1 selling price of the property and other relevant information presented by the taxpayer in support of the  
2 taxpayer's opinion as to the market value of the property. The department shall consider an independent  
3 appraisal provided by the taxpayer if the appraisal meets standards set by the Montana board of real estate  
4 appraisers and the appraisal was completed within 6 months of the valuation date pursuant to 15-8-201. If the  
5 department does not use the appraisal provided by the taxpayer in conducting the appeal, the department ~~must~~  
6 shall provide to the taxpayer the reason for not using the appraisal. The department shall give reasonable  
7 notice to the taxpayer of the time and place of the review.

8 (f) After the review, the department shall determine the correct appraisal and classification of the land  
9 or improvements and notify the taxpayer of its determination by mail or electronically. The department may not  
10 determine an appraised value that is higher than the value that was the subject of the objection unless the  
11 reason for an increase was the result of a physical change in the property or caused by an error in the  
12 description of the property or data available for the property that is kept by the department and used for  
13 calculating the appraised value. In the notification, the department shall state its reasons for revising the  
14 classification or appraisal. When the proper appraisal and classification have been determined, the land must  
15 be classified and the improvements appraised in the manner ordered by the department.

16 (4) Whether a review as provided in subsection (3) is held or not, the department may not adjust an  
17 appraisal or classification upon the taxpayer's objection unless:

18 (a) the taxpayer has submitted an objection on written or electronic forms provided by the department  
19 or by checking a box on the notice; and

20 (b) the department has provided to the objector by mail or electronically its stated reason in writing for  
21 making the adjustment.

22 (5) A taxpayer's written objection or objection made by checking a box on the notice and  
23 supplemental information provided by a taxpayer that elects to check a box on the notice to a classification or  
24 appraisal and the department's notification to the taxpayer of its determination and the reason for that  
25 determination are public records. The department shall make the records available for inspection during regular  
26 office hours.

27 (6) If a property owner feels aggrieved by the classification or appraisal made by the department after  
28 the review provided for in subsection (3), the property owner has the right to first appeal to the county tax

1 appeal board and then to the state tax appeal board, whose findings are final subject to the right of review in  
2 the courts. The appeal to the county tax appeal board, pursuant to 15-15-102, must be filed within 30 days from  
3 the date on the notice of the department's determination. A county tax appeal board or the state tax appeal  
4 board may consider the actual selling price of the property, independent appraisals of the property, and other  
5 relevant information presented by the taxpayer as evidence of the market value of the property. If the county tax  
6 appeal board or the state tax appeal board determines that an adjustment should be made, the department  
7 shall adjust the base value of the property in accordance with the board's order."

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9 **Section 6.** Section 15-16-101, MCA, is amended to read:

10 **"15-16-101. Treasurer to publish notice -- manner of publication.** (1) Within 10 days after the  
11 receipt of the property tax record, the county treasurer shall publish a notice specifying:

12 (a) that one-half of all taxes levied and assessed will be due and payable before 5 p.m. on the next  
13 November 30 or within 30 days after the notice is postmarked and that unless paid prior to that time the amount  
14 then due will be delinquent and will draw interest at the rate of 5/6 of 1% a month from the time of delinquency  
15 until paid and 2% will be added to the delinquent taxes as a penalty;

16 (b) that one-half of all taxes levied and assessed will be due and payable on or before 5 p.m. on the  
17 next May 31 and that unless paid prior to that time the taxes will be delinquent and will draw interest at the rate  
18 of 5/6 of 1% a month from the time of delinquency until paid and 2% will be added to the delinquent taxes as a  
19 penalty; and

20 (c) the time and place at which payment of taxes may be made.

21 (2) (a) The county treasurer shall send to the last-known address of each taxpayer a written notice,  
22 postage prepaid, showing the amount of taxes and assessments due for the current year and the amount due  
23 and delinquent for other years. The written notice must include:

24 (i) the taxable value of the property;

25 (ii) the total mill levy applied to that taxable value;

26 (iii) itemized city services and special improvement district assessments collected by the county;

27 (iv) the number of the school district in which the property is located;

28 (v) the amount of the total tax due that is levied as city tax, county tax, state tax, school district tax,



1 and other tax; and

2 (vi) a notice of the availability of all the property tax assistance programs available to property  
3 taxpayers, including the intangible land value assistance program provided for in 15-6-240, the property tax  
4 assistance programs under Title 15, chapter 6, part 3, the property tax relief credit provided for in [sections 1  
5 through 4], and the residential property tax credit for the elderly under 15-30-2337 through 15-30-2341.

6 (b) If a tax lien is attached to the property, the notice must also include, in a manner calculated to  
7 draw attention, a statement that a tax lien is attached to the property, that failure to respond will result in loss of  
8 property, and that the taxpayer may contact the county treasurer for complete information.

9 (3) The municipality shall, upon request of the county treasurer, provide the information to be included  
10 under subsection (2)(a)(iii) ready for mailing.

11 (4) The notice in every case must be given as provided in 7-1-2121. Failure to publish or post notices  
12 does not relieve the taxpayer from any tax liability. Any failure to give notice of the tax due for the current year  
13 or of delinquent tax will not affect the legality of the tax.

14 (5) If the department revises an assessment that results in an additional tax of \$5 or less, an  
15 additional tax is not owed and a new tax bill does not need to be prepared."

16

17 **Section 7.** Section 15-17-125, MCA, is amended to read:

18 **"15-17-125. Attachment of tax lien and preparation of tax lien certificate.** (1) (a) The county  
19 treasurer shall attach a tax lien no later than the first working day in August to properties on which the taxes are  
20 delinquent and for which proper notification was given as provided in 15-17-122 and subsection (4) of this  
21 section. Upon attachment of a tax lien, the county is the possessor of the tax lien unless the tax lien is assigned  
22 pursuant to 15-17-323.

23 (b) The county treasurer may not attach a tax lien to a property on which taxes are delinquent but for  
24 which proper notice was not given.

25 (2) After attaching a tax lien, the county treasurer shall prepare a tax lien certificate that must contain:

26 (a) the date on which the property taxes became delinquent;

27 (b) the date on which a property tax lien was attached to the property;

28 (c) the name and address of record of the person to whom the taxes were assessed;

- 1 (d) a description of the property on which the taxes were assessed;
- 2 (e) a separate listing of the amount of the delinquent taxes, penalties, interest, and costs;
- 3 (f) a statement that the tax lien certificate represents a lien on the property that may lead to the
- 4 issuance of a tax deed for the property;
- 5 (g) a statement specifying the date on which the county or an assignee will be entitled to a tax deed;
- 6 and
- 7 (h) an identification number corresponding to the tax lien certificate.

8 (3) The tax lien certificate must be signed by the county treasurer. A copy of the tax lien certificate

9 must be filed by the treasurer in the office of the county clerk. A copy of the tax lien certificate must also be

10 mailed to the person to whom the taxes were assessed, at the address of record, together with a notice that the

11 person may contact the county treasurer for further information on property tax liens.

12 (4) Prior to attaching a tax lien to the property, the county treasurer shall send notice of the pending

13 attachment of a tax lien to the person to whom the property was assessed. The notice must include the

14 information listed in subsection (2), state that the tax lien may be assigned to a third party, and provide notice of

15 the availability of all the property tax assistance programs available to property taxpayers, including the

16 property tax assistance programs under Title 15, chapter 6, part 3, the property tax relief credit provided for in

17 [sections 1 through 4], and the residential property tax credit for the elderly under 15-30-2337 through 15-30-

18 2341. The notice must have been mailed at least 2 weeks prior to the date on which the county treasurer

19 attaches the tax lien.

20 (5) The county treasurer shall file the tax lien certificate with the county clerk and recorder."

21

22 **Section 8.** Section 15-30-2303, MCA, is amended to read:

23 **"15-30-2303. Tax credits subject to review by interim committee.** (1) The following tax credits

24 must be reviewed during the biennium commencing July 1, 2019:

- 25 (a) the credit for income taxes imposed by foreign states or countries provided for in 15-30-2302;
- 26 (b) the credit for contractor's gross receipts provided for in 15-50-207;
- 27 (c) the credit for new or expanded manufacturing provided for in 15-31-124 through 15-31-127;
- 28 (d) the credit for installing an alternative energy system provided for in 15-32-201 through 15-32-203;

- 1 (e) the credit for energy-conserving expenditures provided for in 15-30-2319 and 15-32-109; and
- 2 (f) the credit for elderly homeowners and renters provided for in 15-30-2337 through 15-30-2341.
- 3 (2) The following tax credits must be reviewed during the biennium commencing July 1, 2021:
- 4 (a) the credit for commercial or net metering system investment provided for in Title 15, chapter 32,
- 5 part 4;
- 6 (b) the credit for qualified elderly care expenses provided for in 15-30-2366;
- 7 (c) the credit for dependent care assistance and referral services provided for in 15-30-2373 and 15-
- 8 31-131;
- 9 (d) the credit for contributions to a university or college foundation or endowment provided for in 15-
- 10 30-2326, 15-31-135, and 15-31-136;
- 11 (e) the credit for donations to an educational improvement account provided for in 15-30-2334, 15-30-
- 12 3110, and 15-31-158; and
- 13 (f) the credit for donations to a student scholarship organization provided for in 15-30-2335, 15-30-
- 14 3111, and 15-31-159.
- 15 (3) The following tax credits must be reviewed during the biennium commencing July 1, 2023:
- 16 (a) the credit for providing disability insurance for employees provided for in 15-30-2367 and 15-31-
- 17 132;
- 18 (b) the credit for installation of a geothermal system provided for in 15-32-115;
- 19 (c) the credit for property to recycle or manufacture using recycled material provided for in Title 15,
- 20 chapter 32, part 6;
- 21 (d) the credit for converting a motor vehicle to alternative fuel provided for in 15-30-2320 and 15-31-
- 22 137;
- 23 (e) the credit for infrastructure use fees provided for in 17-6-316; and
- 24 (f) the credit for contributions to a qualified endowment provided for in 15-30-2327 through 15-30-
- 25 2329, 15-31-161, and 15-31-162.
- 26 (4) The following tax credits must be reviewed during the biennium commencing July 1, 2025:
- 27 (a) the credit for preservation of historic buildings provided for in 15-30-2342 and 15-31-151;
- 28 (b) the credit for mineral or coal exploration provided for in Title 15, chapter 32, part 5;

- 1 (c) the credit for capital gains provided for in 15-30-2301;
- 2 (d) the credit for a new employee in an empowerment zone provided for in 15-30-2356 and 15-31-
- 3 134;
- 4 (e) the credit for an oilseed crush facility provided for in 15-32-701; and
- 5 (f) the credit for unlocking state lands provided for in 15-30-2380.
- 6 (5) The following tax credits must be reviewed during the biennium commencing July 1, 2027:
- 7 (a) the biodiesel or biolubricant production facility credit provided for in 15-32-702;
- 8 (b) the biodiesel blending and storage credit provided for in 15-32-703;
- 9 (c) the adoption tax credit provided for in 15-30-2364;
- 10 (d) the credit for providing temporary emergency lodging provided for in 15-30-2381 and 15-31-171;
- 11 (e) the credit for hiring a registered apprentice or veteran apprentice provided for in 15-30-2357 and
- 12 15-31-173;
- 13 (f) the earned income tax credit provided for in 15-30-2318; ~~and~~
- 14 (g) the media production and postproduction credits provided for in 15-31-1007 and 15-31-1009; and
- 15 (h) the property tax relief credit provided for in [sections 1 through 4].
- 16 (6) The revenue interim committee shall review the tax credits scheduled for review in the biennium of
- 17 the next regular legislative session, including any individual or corporate income tax credits with an expiration or
- 18 termination date that are not listed in this section, and make recommendations to the legislature about whether
- 19 to eliminate or revise the credits. The legislature may extend the review dates by amending this section. The
- 20 revenue interim committee shall review the credits using the following criteria:
- 21 (a) whether the credit changes taxpayer decisions, including whether the credit rewards decisions that
- 22 may have been made regardless of the existence of the tax credit;
- 23 (b) to what extent the credit benefits some taxpayers at the expense of other taxpayers;
- 24 (c) whether the credit has out-of-state beneficiaries;
- 25 (d) the timing of costs and benefits of the credit and how long the credit is effective;
- 26 (e) any adverse impacts of the credit or its elimination and whether the benefits of continuance or
- 27 elimination outweigh adverse impacts; and
- 28 (f) the extent to which benefits of the credit affect the larger economy."

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**Section 9.** Section 15-30-2341, MCA, is amended to read:

**"15-30-2341. Residential property tax credit for elderly -- limitations -- denial of claim.** (1) Only one claimant per household in a claim period under the provisions of 15-30-2337 through 15-30-2341 or [sections 1 through 4] is entitled to relief.

(2) A taxpayer may not claim the property tax relief credit provided for in [sections 1 through 4] and the residential property tax credit for the elderly.

~~(2)(3)~~ Except as provided in subsection ~~(3)~~ (4), a claim for relief may not be allowed for any portion of property taxes billed or rent-equivalent taxes paid that is derived from a public rent or tax subsidy program.

~~(3)(4)~~ Except for dwellings rented from a county or municipal housing authority, a claim for relief may not be allowed on rented lands or rented dwellings that are not subject to Montana property taxes during the claim period.

~~(4)(5)~~ A person filing a false or fraudulent claim under the provisions of 15-30-2337 through 15-30-2341 must be charged with the offense of unsworn falsification to authorities pursuant to 45-7-203. If a false or fraudulent claim has been paid, the amount paid, penalties, and interest may be recovered as provided in 15-1-216."

**NEW SECTION. Section 10. Codification instruction.** [Sections 1 through 4] are intended to be codified as an integral part of Title 15, chapter 30, part 23, and the provisions of Title 15, chapter 30, part 23, apply to [sections 1 through 4].

**NEW SECTION. Section 11. Applicability.** [This act] applies to income tax years beginning after December 31, 2021.

- END -