

HOUSE BILL NO. 692

INTRODUCED BY G. DEVRIES

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR AN EXEMPTION FROM SCHOOL PROPERTY TAXES FOR AN INDIVIDUAL TAXPAYER WHO IS NOT THE PARENT OR LEGAL GUARDIAN OF A CHILD ENROLLED IN THE PUBLIC SCHOOL SYSTEM; PROVIDING THAT THE EXEMPTION MAY ONLY BE CLAIMED ON A PRIMARY RESIDENCE; AND PROVIDING AN APPLICABILITY DATE."

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

NEW SECTION. Section 1. Exemption from school taxes -- application procedure. (1) There is an exemption from property taxes assessed against an individual taxpayer's primary residence for the purpose of raising revenue for elementary and secondary schools if the taxpayer is not the parent or legal guardian of a child enrolled in the public school system.

(2) The exemption applies to property taxes that raise revenue for elementary and secondary schools, including all school district mill levies, county mill levies, and the mill levies provided for in 20-9-331, 20-9-333, and 20-9-360.

(3) (a) A taxpayer may claim the exemption by filing an application with the department of revenue by March 1 of the year for which the exemption is claimed. An application must be filed each year for which the exemption is claimed. The application form must contain:

(i) an affirmation that the applicant owns and maintains the property as the applicant's primary residence;

(ii) an affirmation that the applicant is not the parent or legal guardian of a child enrolled in the public school system; and

(iii) any other information required by the department that is relevant to the applicant's eligibility.

(b) When providing information to the department for qualification for the exemption provided for in this section, applicants are subject to the false swearing penalties established in 45-7-202.

(4) As used in this section the following definitions apply:

(a) "Primary residence" means a single-family dwelling and the land beneath the dwelling, including property classified as agricultural land under 15-6-133(1)(a) or nonqualified agricultural land under 15-6-133(1)(c):

(i) in which an applicant can demonstrate the applicant lived for at least 7 months of the year for which

1 the exemption is claimed;
2 (ii) that is the only residence for which the exemption claimed in this section is claimed by the applicant;
3 and
4 (iii) that is owned or under contract for deed by the applicant.
5 (b) "Single-family dwelling" means a residential dwelling, manufactured home, trailer, or mobile home.
6 The term does not include a condominium unit or a unit of a multiple-unit dwelling.

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8 **NEW SECTION. Section 2. Codification instruction.** [Section 1] is intended to be codified as an
9 integral part of Title 15, chapter 6, part 2, and the provisions of Title 15, chapter 6, part 2, apply to [section 1].

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11 **NEW SECTION. Section 3. Applicability.** [This act] applies to tax years beginning after December 31,
12 2019.

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