

SENATE BILL NO. 251

INTRODUCED BY G. HERTZ

A BILL FOR AN ACT ENTITLED: "AN ACT TERMINATING CERTAIN VOTED MILL LEVIES UNLESS THEY ARE EXTENDED BEFORE THE TERMINATION DATE; PROVIDING THE DATE ON WHICH CERTAIN LEVIES TERMINATE; PROVIDING EXCEPTIONS TO THE TERMINATION; AMENDING SECTION 15-10-425, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

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

Section 1. Section 15-10-425, MCA, is amended to read:

"15-10-425. Mill levy election. (1) ~~A~~ Subject to subsection (6), a county, consolidated government, incorporated city, incorporated town, school district, or other taxing entity may impose a new mill levy, increase a mill levy that is required to be submitted to the electors, or exceed the mill levy limit provided for in 15-10-420 by conducting an election as provided in this section. This section does not apply to bond elections.

(2) An election pursuant to this section must be held in accordance with Title 13, chapter 1, part 4 or 5, or Title 20 for school elections, whichever is appropriate to the taxing entity. The governing body shall pass a resolution, shall amend its self-governing charter, or must receive a petition indicating an intent to impose a new levy, increase a mill levy, or exceed the current statutory mill levy provided for in 15-10-420 on the approval of a majority of the qualified electors voting in the election. The resolution, charter amendment, or petition must include:

(a) the specific purpose for which the additional money will be used;

(b) either:

(i) the specific amount of money to be raised and the approximate number of mills to be imposed;

or

(ii) the specific number of mills to be imposed and the approximate amount of money to be raised;

and

(c) whether the levy is permanent or the durational limit on the levy.

(3) Notice of the election must be prepared by the governing body and given as provided in 13-1-108. The form of the ballot must reflect the content of the resolution or charter amendment and must include a statement of the impact of the election on a home valued at \$100,000 and a home valued at \$200,000 in the district in terms of actual dollars in additional property taxes that would be imposed on residences with those values if the mill levy were to pass. The ballot may also include a statement of the impact of the election on homes of any other value in the district, if appropriate.

(4) If the majority voting on the question are in favor of the additional levy, the governing body is authorized to impose the levy in either the amount or the number of mills specified in the resolution or charter amendment.

(5) A governing body, as defined in 7-6-4002, may reduce an approved levy in any fiscal year without losing the authority to impose in a subsequent fiscal year up to the maximum amount or number of mills approved in the election. However, nothing in this subsection authorizes a governing body to impose more than the approved levy in any fiscal year or to extend the duration of the approved levy.

(6) (a) Except as provided in subsection (6)(b) and unless reapproved by voters before the termination date, all mill levies approved pursuant to this section terminate December 31, 2027.

(b) Subsection (6)(a) does not apply to mill levies approved pursuant to 20-9-308, 20-9-353, 20-9-502, and 20-9-533 or mill levies that support law enforcement, fire protection, search and rescue, water, wastewater, storm water, solid waste, or the uses authorized in 15-70-101(4)."

NEW SECTION. Section 2. Effective date. [This act] is effective January 1, 2024.

NEW SECTION. Section 3. Retroactive applicability. [This act] applies retroactively, within the meaning of 1-2-109, to mill levy elections in which the voters approved a levy before [the effective date of this act] and does not apply to mill levy elections held on or after [the effective date of this act].

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