

1 HOUSE BILL NO. 820
2 INTRODUCED BY M. MALONE

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4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING AN EXEMPTION FOR EMPLOYER-PROVIDED
5 HOUSING; PROVIDING FOR AN APPLICATION FOR THE EXEMPTION; PROVIDING DEFINITIONS; AND
6 PROVIDING AN APPLICABILITY DATE."

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

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10 NEW SECTION. Section 1. Exemption for providing employee housing. (1) There is an
11 exemption for property wholly owned by an employer that is used as a dwelling by an employee. To be eligible
12 for the exemption, applicants must meet the requirements of this section.

- 13 (2) The exemption provided for in this section is equal to:
- 14 (a) 20% of the appraised value of the a dwelling constructed after [the effective date of this act];
- 15 and
- 16 (b) 10% for all other dwellings.

17 (3) A dwelling used by an employee and the employee's family is eligible for the exemption if the
18 dwelling is rented to the employee or provided to the employee as part of the employee's compensation.

19 (4) To qualify for the exemption, the dwelling must be used as employee housing for at least 7
20 months of the year.

21 (5) A multiple-unit dwelling may only receive the exemption for the units used for employee
22 housing. An exemption for a multiple-unit dwelling in which all units are not used by employees must be based
23 on the proportional value of units used by employees to the total property value.

24 ~~(4)(6)~~ (6) To claim the exemption provided for in this section, the employer shall file an application with
25 the department of revenue by March 1 of the tax year in which the exemption is sought. The application must
26 contain an affirmation that the dwelling is used by an employee and any other information required by the
27 department.

28 ~~(5)(7)~~ (7) As used in this section, THE FOLLOWING DEFINITIONS APPLY:

