

1 SENATE BILL NO. 62

2 INTRODUCED BY D. ZOLNIKOV

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

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5 A BILL FOR AN ACT ENTITLED: "AN ACT RESTRICTING ACCESS TO INCOME AND EXPENSE  
6 INFORMATION PROVIDED TO THE DEPARTMENT OF REVENUE FOR PROPERTY TAX PURPOSES; AND  
7 PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE."

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

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11 NEW SECTION. **Section 1. Restricted access to income and expense information submitted to**  
12 **department for property tax purposes.** All income and expense information furnished by a property owner or  
13 a property owner's agent to the department for property tax purposes, including but not limited to the  
14 department performing an income approach to valuation or determining a property owner's income as disclosed  
15 in an application for a property tax assistance program provided for in Title 15, chapter 6, part 3, is confidential  
16 and must be treated as provided in 15-30-2618 and 15-31-511.

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

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21 NEW SECTION. **Section 3. Effective date.** [This act] is effective on passage and approval.

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23 NEW SECTION. **Section 4. Applicability.** [This act] applies to income and expense information  
24 furnished by a property owner or a property owner's agent on or after [the effective date of this act].

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