

1 HOUSE BILL NO. 25

2 INTRODUCED BY T. WELCH

3 BY REQUEST OF THE REVENUE INTERIM COMMITTEE

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5 A BILL FOR AN ACT ENTITLED: "AN ACT REPEALING THE PROPERTY TAX ABATEMENT FOR GRAY
6 WATER SYSTEMS; REPEALING SECTIONS 15-24-3201, 15-24-3202, 15-24-3203, 15-24-3204, AND 15-24-
7 3211, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY
8 DATE."

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

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12 NEW SECTION. Section 1. Repealer. The following sections of the Montana Code Annotated are
13 repealed:

14 15-24-3201. Definitions.

15 15-24-3202. Gray water system for newly constructed residence -- tax abatement.

16 15-24-3203. Common gray water and potable water systems for newly constructed multiple dwelling
17 projects -- tax abatement.

18 15-24-3204. Change in property -- fraudulent application.

19 15-24-3211. Report to interim committee.
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21 NEW SECTION. Section 2. Transition. An abatement allowed a taxpayer prior to [the effective date
22 of this act], under the provisions of law in effect prior to [the effective date of this act], is not impaired by [this
23 act], and a taxpayer may receive the abatement for the time period specified when the abatement was granted.
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25 NEW SECTION. Section 3. Effective date. [This act] is effective on passage and approval.
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27 NEW SECTION. Section 4. Retroactive applicability. [This act] applies retroactively, within the
28 meaning of 1-2-109, to property tax years beginning after December 31, 2022.

