

1 _____ JOINT RESOLUTION NO. _____
2 INTRODUCED BY _____

4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF
5 MONTANA REQUESTING AN INTERIM STUDY OF SPECIAL DISTRICTS; AND REQUIRING THAT THE
6 FINAL RESULTS OF THE STUDY BE REPORTED TO THE 70TH LEGISLATURE.

8 WHEREAS, the Governor's Property Tax Task Force recommended a study of special districts; and

9 WHEREAS, the Department of Revenue data shows collections from special districts account for about

10 10% of total statewide mill-based property tax collections; and

11 WHEREAS, some special districts are funded with fees that are not based on a mill levy.

13 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF
14 THE STATE OF MONTANA:

15 That the Legislative Council be requested to designate an appropriate interim committee to:

- 16 (1) categorize the different types of special districts;
- 17 (2) understand how special district funding varies and whether special districts are subject to 15-
- 18 10-420;
- 19 (3) improve available data about special districts, such as their purpose, geographic area,
- 20 governing entity, funding mechanism, revenue, and spending;
- 21 (4) consider whether there should be limits on special districts; and
- 22 (5) review whether current reporting requirements for special districts are sufficient.

BE IT FURTHER RESOLVED, that all aspects of the study, including presentation and review requirements, be concluded prior to September 15, 2026.

BE IT FURTHER RESOLVED, that the final results of the study, including any findings, conclusions, comments, or recommendations of the appropriate committee, be reported to the 70th Legislature.

27 - END -