

1 HOUSE BILL NO. 222  
2 INTRODUCED BY T. WELCH, C. KNUDSEN, J. DOOLING, D. LOGE, R. FITZGERALD, J. ELLSWORTH, D.  
3 ZOLNIKOV, J. KASSMIER  
4

5 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR A PROPERTY TAX REBATE ON A PRINCIPAL  
6 RESIDENCE BASED ON A CERTAIN AMOUNT OF PROPERTY TAXES PAID; PROVIDING A REBATE OF  
7 PROPERTY TAXES UP TO ~~\$1,000~~ \$500 A YEAR FOR TAX YEARS 2022 AND 2023 FOR A PRINCIPAL  
8 RESIDENCE THAT WAS OCCUPIED BY THE TAXPAYER; PROVIDING A PENALTY FOR FALSE OR  
9 FRAUDULENT CLAIMS; PROVIDING DEFINITIONS; PROVIDING THAT THE PROPERTY TAX REBATE IS  
10 NOT SUBJECT TO THE MONTANA INDIVIDUAL INCOME TAX; PROVIDING A STATUTORY  
11 APPROPRIATION; AMENDING SECTIONS 15-30-2110, 15-30-2120, AND 17-7-502, MCA; AND PROVIDING  
12 EFFECTIVE DATES AND A TERMINATION DATE."

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

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16 NEW SECTION. Section 1. Definitions. As used in [sections 1 through 3], the following definitions  
17 apply:

18 (1) "Montana property taxes" means the ad valorem property taxes, special assessments, and  
19 other fees imposed on property classified under 15-6-134 that is a single-family dwelling unit, unit of a multiple-  
20 unit dwelling, trailer, manufactured home, or mobile home and as much of the surrounding land, not exceeding  
21 1 acre, as is reasonably necessary for its use as a dwelling and that were assessed and paid by the taxpayer  
22 as follows:

23 (a) for tax year 2022, the amount of Montana property taxes assessed and paid is equal to the  
24 total amount billed by the local government for the dwelling as shown on the 2022 property tax bill received by  
25 the taxpayer with a first-half payment due in or around November 2022 and a second-half payment due in or  
26 around May 2023; and

27 (b) for tax year 2023, the amount of Montana property taxes assessed and paid is equal to the  
28 total amount billed by the local government for the dwelling as shown on the 2023 property tax bill received by

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~~COORDINATION SECTION. SECTION 8. COORDINATION INSTRUCTION. (1) IF [THIS ACT] IS PASSED AND APPROVED AND DOES NOT PROVIDE FOR A PROPERTY TAX REBATE OF \$500, AND IF ANY OF THE FIVE BILLS IDENTIFIED IN SUBSECTION (2) ARE NOT PASSED AND APPROVED, THEN THE AMOUNT OF THE PROPERTY TAX REBATE IN [SECTION 2] IN [THIS ACT] IS REDUCED BY \$250.~~

- ~~(2) THE FIVE BILLS ARE:~~
- ~~(A) HOUSE BILL NO. 192;~~
- ~~(B) HOUSE BILL NO. 212;~~
- ~~(C) HOUSE BILL NO. 221;~~
- ~~(D) HOUSE BILL NO. 251; AND~~
- ~~(E) HOUSE BILL NO. 267.~~

NEW SECTION. Section 8. Effective dates. (1) Except as provided in subsection (2), [this act] is effective on passage and approval.

(2) [Section 5] is effective January 1, 2024.

NEW SECTION. Section 9. Termination. [This act] terminates June 30, 2025.

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