

1 HOUSE BILL NO. 223  
 2 INTRODUCED BY S. KERNS, F. ANDERSON, J. SCHILLINGER, C. KNUDSEN, M. STROMSWOLD, G.  
 3 NIKOLAKAKOS, K. ZOLNIKOV, S. ESSMANN, B. MITCHELL, . DURAM, J. DOOLING, G. FRAZER, M.  
 4 BINKLEY, E. BUTTREY, C. HINKLE, R. FITZGERALD, T. BROCKMAN, G. PARRY, J. SMALL, S.  
 5 HINEBAUCH, D. LENZ, P. GREEN, C. SPRUNGER, B. BARKER, J. TREBAS, J. KASSMIER, B. PHALEN, T.  
 6 SMITH

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 8 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE DISABLED VETERAN PROPERTY TAX  
 9 ASSISTANCE PROGRAM; REMOVING THE INCOME LIMIT FOR THE PROGRAM; PROVIDING  
 10 ASSISTANCE FOR DISABLED VETERANS WHO ARE RATED 60% TO 90% DISABLED; AMENDING  
 11 SECTIONS 15-6-301, 15-6-302, AND 15-6-311, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE  
 12 AND ~~A RETROACTIVE AN~~ APPLICABILITY DATE."  
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14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
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16 **Section 1.** Section 15-6-301, MCA, is amended to read:

17 **"15-6-301. Definitions.** As used in this part, the following definitions apply:

- 18 (1) "Annual verification" means the use of a process to:
  - 19 (a) verify an applicant's income;
  - 20 (b) approve, renew, or deny benefits for the current year based ~~upon~~on the applicant's eligibility;
  - 21 and
  - 22 (c) terminate participation based ~~upon~~on death or loss of status as a qualified veteran or veteran's
  - 23 spouse.
- 24 (2) "PCE" means the implicit price deflator (price index) for personal consumption expenditures as
- 25 published in the national income and product accounts by the bureau of economic analysis of the U.S.
- 26 department of commerce.
- 27 (3) "PCE inflation factor" for a tax year means the PCE price index value for the first quarter of the
- 28 prior tax year before the tax year divided by the PCE price index value for the first quarter of 2015.

**Amendment - 1st Reading-white - Requested by: Scot Kerns - (H) Taxation**

- 2023

68th Legislature 2023

Drafter: Megan Moore, 406-444-4496

HB0223.001.001

1           (5)     The qualifying income levels contained in subsections (2) and (3) must be adjusted annually by  
2 using the PCE inflation factor defined in 15-6-301, rounded to the nearest whole dollar amount. If the  
3 adjustment results in a decrease in qualifying income levels from the previous year, the qualifying income levels  
4 must remain the same for that year."

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6           NEW SECTION. **Section 4. Effective date.** [This act] is effective on passage and approval.

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8           ~~NEW SECTION. **Section 5. Retroactive applicability.** [This act] applies retroactively, within the~~  
9 ~~meaning of 1-2-109, to property tax years beginning on January 1, 2023.~~

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11           NEW SECTION. **Section 5. Applicability.** [This act] applies to property tax years beginning after  
12 December 31, 2023.

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- END -