

## 1 SENATE BILL NO. 401

2 INTRODUCED BY K. VAN DYK

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4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING DISPOSITION OF THE METALLIFEROUS MINES  
5 LICENSE TAX; AND AMENDING SECTION 15-37-117, MCA."

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

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9 **Section 1.** Section 15-37-117, MCA, is amended to read:10 **"15-37-117. Disposition of metalliferous mines license taxes.** (1) Metalliferous mines license taxes  
11 collected under the provisions of this part must, in accordance with the provisions of 17-2-124, be allocated as  
12 follows:13 (a) to the credit of the general fund of the state, ~~57%~~ 47% of total collections each year;14 (b) to the state special revenue fund to the credit of a hard-rock mining impact trust account, 2.5% of total  
15 collections each year;16 (c) to the hard-rock mining reclamation debt service fund established in 82-4-312, 8.5% of total  
17 collections each year;18 (d) to the natural resources operations state special revenue account established in 15-38-301, 7% of  
19 total collections each year; and20 (e) within 60 days of the date the tax is payable pursuant to 15-37-105, to the county or counties  
21 identified as experiencing fiscal and economic impacts, resulting in increased employment or local government  
22 costs, under an impact plan for a large-scale mineral development prepared and approved pursuant to 90-6-307,  
23 in direct proportion to the fiscal and economic impacts determined in the plan or, if an impact plan has not been  
24 prepared, to the county in which the mine is located, ~~25%~~ 35% of total collections each year, to be allocated by  
25 the county commissioners as follows:

26 (i) not less than 37.5% to the county hard-rock mine trust account established in 7-6-2225; and

27 (ii) all money not allocated to the account pursuant to subsection (1)(e)(i) to be further allocated as  
28 follows:29 (A) 33 1/3% is allocated to the county for general planning functions or economic development activities  
30 as described in 7-6-2225(3)(c) through (3)(e);

1 (B) 33 1/3% is allocated to the elementary school districts within the county that have been affected by  
2 the development or operation of the metal mine; and

3 (C) 33 1/3% is allocated to the high school districts within the county that have been affected by the  
4 development or operation of the metal mine.

5 (2) When an impact plan for a large-scale mineral development approved pursuant to 90-6-307 identifies  
6 a jurisdictional revenue disparity, the county shall distribute the proceeds allocated under subsection (1)(e) in a  
7 manner similar to that provided for property tax sharing under Title 90, chapter 6, part 4.

8 (3) The department shall return to the county in which metals are produced the tax collections allocated  
9 under subsection (1)(e). The allocation to the county described by subsection (1)(e) is a statutory appropriation  
10 pursuant to 17-7-502."

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