

SENATE BILL NO. 408

INTRODUCED BY B. MOLNAR

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING PUBLIC ACCESS LAWS RELATED TO TAX CREDITS AND INCENTIVES; REVISING A DEFINITION; AND AMENDING SECTIONS 15-30-2380 AND 87-1-295, MCA."

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

Section 1. Section 15-30-2380, MCA, is amended to read:

"15-30-2380. (Temporary) Credit for unlocking public lands program -- definitions. (1) A

taxpayer is allowed a credit against the taxes imposed by Title 15, chapter 30 or 31, in the amount of \$750 for each qualified access to public land that is provided. The maximum credit that a taxpayer may claim in a year under this section is \$3,000.

(2) If the amount of the credit exceeds the taxpayer's liability under Title 15, chapter 30 or 31, the amount of the excess must be refunded to the taxpayer. The credit may be claimed even if the claimant has no taxable income.

(3) If the property through which access is provided is owned by multiple taxpayers, the taxpayers may claim a proportionate share of the \$750 credit based on their respective ownership interests in that property.

(4) If qualified access to the same parcel of public land is provided through separate properties owned by different taxpayers, the taxpayer for each property may claim a \$750 credit.

(5) For purposes of this section:

(a) "public land" means:

(i) state land, as defined in 77-1-101; or

(ii) federal land managed by the U.S. forest service or the bureau of land management; and

(b) "qualified access to public land":

(i)— means an access or corridor established through a taxpayer's property to a parcel of public land

1 for recreational use and certified by the department of fish, wildlife, and parks pursuant to 87-1-294;

2 ~~(ii) does not include a corridor established between two or more parcels of public land when the public~~
3 ~~land parcels are surrounded by private land that the landowner or landowners have not granted permission to~~
4 ~~cross and there is no other legal access. (Terminates December 31, 2027--secs. 1, 2, Ch. 139, L. 2017.)"~~

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6 **Section 2.** Section 87-1-295, MCA, is amended to read:

7 **"87-1-295. Public access land agreement -- terms -- application fee.** (1) A public access land
8 agreement may be granted only to a landowner who is providing access across the landowner's land to public
9 land that is leased by the landowner ~~or to public land for which there is no leaseholder~~. An agreement may not
10 include land for which the landowner is also compensated pursuant to 76-17-102 or 87-1-294.

11 (2) The department shall negotiate the terms of a proposed public access land agreement with the
12 landowner. Negotiable terms include:

13 (a) the amount of compensation, not to exceed \$15,000 annually, and the duration of the
14 agreement;

15 (b) improvements to the land provided by the department that may facilitate public access;

16 (c) the location of the access and the transportation mode by which the public may use the
17 access;

18 (d) time periods when the access may and may not be used; and

19 (e) penalties for trespassing on private land not covered by the agreement.

20 (3) The private land/public wildlife advisory committee appointed pursuant to 87-1-269 shall review
21 proposed public access land agreements and make recommendations to the department. The department shall
22 consider the recommendations when issuing agreements.

23 (4) The department may revoke a public access land agreement for a violation of the terms of the
24 agreement.

25 (5) The restriction on liability of a landowner, agent, or tenant that is provided under 70-16-302(1)
26 applies to a landowner who holds a public access land agreement.

27 (6) (a) A landowner who proposes a public access land agreement to the department shall pay a
28 \$5 application fee.

