



AN ACT REVISING THE DISABLED VETERAN PROPERTY TAX ASSISTANCE PROGRAM; PROVIDING FOR CONTINUED ELIGIBILITY WHEN UNUSUAL INCREASES IN INCOME OCCUR; AMENDING SECTION 15-6-302, MCA; AND PROVIDING AN APPLICABILITY DATE.

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

Section 1. Section 15-6-302, MCA, is amended to read:

"15-6-302. Property tax assistance -- rulemaking. (1) The requirements of this section must be met for a taxpayer to qualify for property tax assistance under 15-6-305 or 15-6-311.

(2) For the property tax assistance programs provided for in 15-6-305 and 15-6-311, the residential real property must be owned by the applicant or under contract for deed and be the primary residence as defined in 15-6-301. The department shall make rules specifying the indicators used for determining whether a residence is a primary residence for purposes of property tax assistance programs.

(3) An applicant's qualifying income, as defined in 15-6-301, may not exceed the threshold established in 15-6-305 or 15-6-311 or in rules established pursuant to those sections.

(4) (a) A claim for assistance must be submitted on a form prescribed by the department.

(b) The form must contain:

(i) the qualifying income of the applicant and the applicant's spouse;

(ii) an affirmation that the applicant owns and maintains the land and improvements as the primary residence as defined in 15-6-301;

(iii) the social security number of the applicant and of the applicant's spouse; and

(iv) any other information required by the department that is relevant to the applicant's eligibility.

(5) (a) An application must be filed by April 15 of the year for which assistance is first claimed.

(b) Once assistance is approved, the applicant remains eligible for property tax assistance in

subsequent years through the annual verification process defined in 15-6-301 without the need to reapply.

(c) A taxpayer shall inform the department of any change in eligibility occurring from one year to the next.

(6) The department may verify an applicant's and an applicant's spouse's social security number and benefits with the social security administration and the U.S. department of veterans affairs.

(7) The department must annually verify an applicant's eligibility, including the applicant's and spouse's income, and approve, renew, or deny benefits for the current year based upon the findings.

(8) (a) When providing information for property tax assistance under 15-6-305 or 15-6-311, applicants are subject to the false swearing penalties established in 45-7-202.

(b) The department may investigate the information provided in an application and an applicant's continued eligibility.

(c) The department may request applicant verification of the primary residence.

(9) The department may address unusual circumstances of ownership and income that arise in administering taxpayer assistance programs provided for in 15-6-305 and 15-6-311. For the disabled veteran program provided for in 15-6-311, "unusual circumstances" includes:

(a) living expenses and income above normal and typical annual income used for funeral expenses or medical expenses, including medical expenses related to rehabilitation expenses, nontypical medical expenses, or major medical expenses of an immediate family member;

(b) unusual expenditures for necessary home and living expenses, such as major home repairs, vehicle replacement, and education or career training; and

(c) any other unusual factual circumstances regarding ownership and income.

(10) A temporary stay in a nursing home or similar facility does not change a taxpayer's primary residence for the purposes of taxpayer assistance programs provided for in 15-6-305 and 15-6-311.

(11) The department shall award property assistance under the property tax assistance program that provides the greatest benefit to the taxpayer by reviewing applications and eligibility requirements, and notify the applicant of the department's decision."

Section 2. Applicability. [This act] applies to property tax years beginning after December 31, 2023.

- END -

I hereby certify that the within bill,
HB 325, originated in the House.

Chief Clerk of the House

Speaker of the House

Signed this _____ day
of _____, 2023.

President of the Senate

Signed this _____ day
of _____, 2023.

HOUSE BILL NO. 325

INTRODUCED BY L. HELLEGAARD, J. READ, E. BUTCHER, L. SHELDON-GALLOWAY, B. PHALEN, A.
REGIER, S. KERNS, S. GIST, J. SCHILLINGER, K. SEEKINS-CROWE, R. MARSHALL, G. PARRY, N.
NICOL, J. BERGSTROM, J. ETCHART, Z. WIRTH

AN ACT REVISING THE DISABLED VETERAN PROPERTY TAX ASSISTANCE PROGRAM; PROVIDING FOR
CONTINUED ELIGIBILITY WHEN UNUSUAL INCREASES IN INCOME OCCUR; AMENDING SECTION 15-6-
302, MCA; AND PROVIDING AN APPLICABILITY DATE.