FISCAL NOTE

Bill #: SB469 **Title:** Specific notice for paying property tax under protest

Primary Sponsor: Jim Elliot **Status:** As Amended in Senate Committee

Sponsor signature Date Chuck Swysgood, Budget Director Date

Fiscal Summary

	FY 2004 Difference	FY 2005 Difference
Expenditures:		
General Fund	$0	$0
Revenue:		
General Fund	$0	$0
Net Impact on General Fund Balance:	$0	$0

- ☐ Significant Local Gov. Impact
- ☐ Included in the Executive Budget
- ☐ Dedicated Revenue Form Attached
- ☒ Technical Concerns
- ☐ Significant Long-Term Impacts
- ☐ Needs to be included in HB 2

Fiscal Analysis

ASSUMPTIONS:

1. There are no administrative costs to the department of revenue.

TECHNICAL NOTES:

1. The proposal (page 2 lines 3-4) directs the department to include language regarding the requirement of notification of protest on the assessment notices required in 15-7-111, MCA. This section of law (15-7-111, MCA) does not require assessment notices. Assessment notices are required under 15-7-102, MCA. The reference to 15-7-111 should be amended to 15-7-102.
2. The title of the bill has been amended to include "district property tax revenue in the previous year", but does not make a similar amendment in the bill.