

GENERAL STATEWIDE SALES TAX IN MONTANA

LEGISLATOR NOTICE

The Legislative Services Division is required to offer a brief history on the subject matter of a bill draft request prior to drafting. (5-4-105, MCA; [Chapter 309, Laws of 2017](#)) The history must include related legislation introduced over the last five sessions and hyperlinks to the bill, hearing information, and fiscal notes. The links below open to the introduced bill. The other information is available by selecting the Additional Bill Links hyperlink at the top of the bill and then the link “Status of this Bill.”

Legislation can be complex and this history is not intended to be exhaustive. Please contact the drafter of the requested bill for more information.

Background Materials and Research

Topic Summary:

Article VIII, section 16, of the Montana Constitution provides: “The rate of a general statewide sales tax or use tax may not exceed 4%.” This provision was approved by the voters by Constitutional Amendment No. 27 on November 8, 1994. Montana does not impose a general statewide sales tax on goods and services, but it does impose a selective sales and use tax on accommodations, campgrounds, and vehicles rented for 30 days or less.

Legislative Services Division Materials:

None.

Other Materials:

[1994 Voter Information Pamphlet for Constitutional Amendment No. 27 \(pages 6-7, 24\)](#)

[Department of Revenue – Revenue Impact of Statewide and Local Option Sales Taxes \(Jan. 15, 2016\)](#)

[Department of Revenue – Biennial Report \(2014 – 2016\) – Other Taxes \(pages 148-149\)](#)

Introduced Legislation

2017

[House Bill No. 620](#) - (H) 2nd Reading Not Passed -- A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING TAXATION AND THE DISTRIBUTION OF TAX REVENUE; ENACTING A GENERAL STATEWIDE SALES TAX AND USE TAX; ELIMINATING PROPERTY TAX LEVY AUTHORITY FOR LOCAL GOVERNMENTS AND SCHOOLS; REPLACING CERTAIN STATE MILL LEVIES WITH A STATE MILL LEVY ON CENTRALLY ASSESSED PROPERTY FOR SCHOOL FUNDING; REQUIRING THE DEPARTMENT OF REVENUE TO CLOSE COUNTY PROPERTY TAX ADMINISTRATION OFFICES; PROVIDING FOR AN EXEMPTION FROM THE STATE MILL LEVY FOR CERTAIN PROPERTY; REVISING SCHOOL FUNDING; AUTHORIZING THE DEPARTMENT OF REVENUE TO ENTER INTO THE STREAMLINED SALES TAX AND USE TAX AGREEMENT; IMPLEMENTING APPROPRIATE PROVISIONS OF THE STREAMLINED SALES TAX AND USE TAX AGREEMENT; ALLOWING VARIOUS SALES TAX AND USE TAX EXEMPTIONS, INCLUDING FOOD AND MEDICAL; PROVIDING AN EXEMPTION FROM SALES AND USE TAXES FOR A CENTRALLY ASSESSED PROPERTY TAXPAYER; PROVIDING A GENERAL SALES TAX AND USE TAX EXEMPTION DURING A CERTAIN STATUTORY TIME PERIOD; ELIMINATING THE RESALE EXEMPTION IN THE SALES AND USE TAX FOR CERTAIN PROPERTY AND SERVICES; PROVIDING A STATUTORY APPROPRIATION FOR THE DISTRIBUTION OF SALES AND USE TAX REVENUE TO LOCAL GOVERNMENTS; ESTABLISHING THE CRITICAL NEEDS ASSESSMENT COMMISSION FOR CONSIDERATION OF LOCAL GOVERNMENT SUPPLEMENTAL FUNDING REQUESTS; PROVIDING FOR A 100% STATE-FUNDED SCHOOL DISTRICT BUDGET; PROVIDING STATE FUNDING TO SCHOOL DISTRICTS FOR TRANSPORTATION AND RETIREMENT; ESTABLISHING THE SCHOOL INFRASTRUCTURE NEEDS ASSESSMENT COMMISSION FOR CONSIDERATION OF SCHOOL DISTRICT SUPPLEMENTAL FUNDING REQUESTS; CREATING A SCHOOL DISTRICT LOCAL CONTROL AND EFFICIENCY FUND FOR DISCRETIONARY EXPENSES; PROVIDING FOR DISTRIBUTION OF NONLEVY REVENUE TO LOCAL CONTROL AND EFFICIENCY FUNDS OF CERTAIN DISTRICTS; PROVIDING TRANSITION SECTIONS; CREATING A STATE DEBT FOR PAYMENT OF SCHOOL DISTRICTS BONDED INDEBTEDNESS; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 1-2-112, 1-2-113, 2-2-121, 2-7-514, 2-9-212, 2-9-316, 2-16-117, 2-18-703, 7-1-112, 7-1-114, 7-1-2103, 7-1-4123, 7-2-2730, 7-2-2745, 7-2-2746, 7-2-2747, 7-2-2749, 7-2-2751, 7-2-2759, 7-2-2807, 7-2-4625, 7-2-4918, 7-3-175, 7-3-184, 7-3-1104, 7-3-1223, 7-3-1230, 7-3-1313, 7-3-4312, 7-3-4313, 7-4-2504, 7-5-131, 7-6-502, 7-6-621, 7-6-1502, 7-6-1506, 7-6-2501, 7-6-2511, 7-6-2512, 7-6-2513, 7-6-2527, 7-6-4020, 7-6-4034, 7-6-4431, 7-6-4438, 7-7-105, 7-7-121, 7-7-2206, 7-7-2264, 7-7-2302, 7-7-4264, 7-7-4302, 7-7-4424, 7-8-2306, 7-10-115, 7-11-104, 7-11-1003, 7-11-1029, 7-12-1132, 7-12-2105, 7-12-2151, 7-12-2182, 7-12-2185, 7-12-2203, 7-12-4104, 7-12-4106, 7-12-4161, 7-12-4162, 7-12-4222, 7-12-4225, 7-12-4252, 7-12-4255, 7-12-4256, 7-12-4337, 7-13-114, 7-13-142, 7-13-144, 7-13-2221, 7-13-2301, 7-13-2302, 7-13-2321, 7-13-2349, 7-13-3027, 7-13-3029, 7-13-3031, 7-13-3043, 7-13-4406, 7-13-4502, 7-14-111, 7-14-1111, 7-14-1131, 7-14-1133, 7-14-1134, 7-14-1632, 7-14-2101, 7-14-2502, 7-14-2801, 7-14-4109, 7-14-4404, 7-14-4644, 7-14-4666, 7-14-4703, 7-14-4712, 7-14-4731, 7-15-4260, 7-15-4279, 7-15-4281, 7-15-4283, 7-15-4284, 7-15-4288, 7-15-4289, 7-15-4290, 7-15-4292, 7-15-4301, 7-15-4324, 7-15-4532, 7-16-101, 7-16-2102, 7-16-2108, 7-16-2109, 7-16-4112, 7-16-4114, 7-21-3203, 7-21-3411, 7-22-2142, 7-22-2306, 7-22-2512, 7-31-116, 7-32-235, 7-32-2141, 7-32-4117, 7-33-2109, 7-33-2120, 7-33-2209, 7-33-2403, 7-33-4109, 7-33-4111, 7-33-4130, 7-34-102, 7-34-2122, 7-34-2131, 7-34-2137, 7-34-2417, 7-34-2418, 7-35-2205, 10-2-115, 10-3-405, 13-1-101, 13-1-504, 13-13-230, 15-1-101, 15-1-121, 15-1-123, 15-1-205, 15-1-211, 15-1-303, 15-1-402, 15-2-301, 15-2-302, 15-2-306, 15-6-101, 15-6-122, 15-6-135, 15-6-137, 15-6-138, 15-6-141, 15-6-145, 15-6-156, 15-6-157, 15-6-159, 15-6-215, 15-6-217, 15-6-223, 15-6-229, 15-7-101, 15-7-102, 15-7-103, 15-7-106, 15-7-107, 15-7-138, 15-7-139, 15-7-140, 15-7-302, 15-7-308, 15-8-102, 15-8-104, 15-8-111, 15-8-112, 15-8-115, 15-8-301, 15-8-307, 15-8-601, 15-8-701, 15-8-704, 15-8-711, 15-9-103, 15-10-202, 15-10-206, 15-10-305, 15-10-420, 15-15-101, 15-15-104, 15-16-102, 15-16-203, 15-16-611, 15-16-613, 15-23-107, 15-23-703, 15-23-807, 15-24-1209, 15-24-1410, 15-24-3001, 15-24-3006, 15-24-3007, 15-39-110, 15-68-101, 15-68-102, 15-68-110, 15-68-201, 15-68-202, 15-68-206, 15-68-207, 15-68-208, 15-68-209, 15-68-210, 15-68-401, 15-68-402, 15-68-405, 15-68-501, 15-68-502, 15-68-505, 15-68-510, 15-68-520, 15-68-801, 15-68-820, 15-70-419, 17-3-213, 17-3-1003, 17-7-301, 17-7-502, 19-3-204, 19-7-404, 19-18-501, 19-18-504, 19-19-301, 20-1-101, 20-1-208, 20-3-301,

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[House Bill No. 640](#) - (H) Died in Standing Committee -- A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING TAXATION; REPEALING INDIVIDUAL INCOME TAXES AND CORPORATE INCOME TAXES; ENACTING A GENERAL STATEWIDE SALES TAX AND USE TAX; AUTHORIZING THE DEPARTMENT OF REVENUE TO ENTER INTO THE STREAMLINED SALES TAX AND USE TAX AGREEMENT; IMPLEMENTING APPROPRIATE PROVISIONS OF THE STREAMLINED SALES TAX AND USE TAX AGREEMENT; ALLOWING VARIOUS SALES TAX AND USE TAX EXEMPTIONS; ELIMINATING THE STATEWIDE 40-MILL LEVY FOR SCHOOL FUNDING; ELIMINATING CERTAIN MOTOR VEHICLE FEES; PROVIDING FOR A ONE-TIME REGISTRATION FEE OF \$50 FOR CERTAIN VEHICLES;

GENERAL STATEWIDE SALES TAX IN MONTANA

PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 2-18-1312, 5-12-303, 7-14-1133, 7-14-1636, 7-21-3710, 7-34-2416, 10-1-1303, 15-1-101, 15-1-102, 15-1-110, 15-1-121, 15-1-205, 15-1-211, 15-1-216, 15-1-302, 15-1-503, 15-2-201, 15-6-224, 15-6-301, 15-7-102, 15-10-420, 15-16-101, 15-24-1402, 15-24-1410, 15-38-109, 15-39-110, 15-68-101, 15-68-102, 15-68-110, 15-68-201, 15-68-202, 15-68-207, 15-68-401, 15-68-402, 15-68-405, 15-68-501, 15-68-502, 15-68-505, 15-68-510, 15-68-520, 15-68-801, 15-68-815, 17-5-1102, 17-6-311, 17-6-316, 17-6-602, 17-7-111, 17-7-502, 19-2-303, 19-2-1004, 19-17-407, 19-18-612, 19-19-504, 19-20-101, 19-20-706, 19-21-212, 19-50-101, 20-9-543, 20-25-503, 20-25-504, 25-13-402, 27-1-732, 30-20-204, 32-3-401, 33-22-2002, 33-22-2004, 33-22-2005, 33-22-2006, 33-22-2007, 33-22-2008, 33-22-2009, 33-27-101, 33-27-102, 33-27-103, 35-1-944, 35-2-1401, 37-4-104, 45-6-301, 47-1-111, 50-5-117, 53-2-211, 53-4-1103, 53-6-1201, 53-6-1317, 61-3-321, 61-3-562, 61-6-158, 67-11-303, 70-9-803, 75-2-103, 75-5-103, 75-25-101, 87-2-102, 87-2-105, 87-5-121, 90-4-602, 90-4-1005, AND 90-4-1202, MCA; REPEALING SECTIONS 15-1-109, 15-1-230, 15-30-2101, 15-30-2102, 15-30-2103, 15-30-2104, 15-30-2105, 15-30-2110, 15-30-2111, 15-30-2112, 15-30-2113, 15-30-2114, 15-30-2115, 15-30-2116, 15-30-2117, 15-30-2118, 15-30-2119, 15-30-2131, 15-30-2132, 15-30-2133, 15-30-2141, 15-30-2142, 15-30-2143, 15-30-2144, 15-30-2151, 15-30-2152, 15-30-2153, 15-30-2154, 15-30-2301, 15-30-2302, 15-30-2319, 15-30-2320, 15-30-2326, 15-30-2327, 15-30-2328, 15-30-2329, 15-30-2334, 15-30-2335, 15-30-2336, 15-30-2337, 15-30-2338, 15-30-2339, 15-30-2340, 15-30-2341, 15-30-2342, 15-30-2356, 15-30-2358, 15-30-2364, 15-30-2365, 15-30-2366, 15-30-2367, 15-30-2368, 15-30-2373, 15-30-2380, 15-30-2381, 15-30-2386, 15-30-2387, 15-30-2388, 15-30-2389, 15-30-2390, 15-30-2392, 15-30-2501, 15-30-2502, 15-30-2503, 15-30-2504, 15-30-2505, 15-30-2506, 15-30-2507, 15-30-2508, 15-30-2509, 15-30-2510, 15-30-2511, 15-30-2512, 15-30-2521, 15-30-2522, 15-30-2523, 15-30-2531, 15-30-2536, 15-30-2537, 15-30-2538, 15-30-2539, 15-30-2540, 15-30-2541, 15-30-2542, 15-30-2543, 15-30-2544, 15-30-2545, 15-30-2546, 15-30-2547, 15-30-2601, 15-30-2602, 15-30-2603, 15-30-2604, 15-30-2605, 15-30-2606, 15-30-2607, 15-30-2608, 15-30-2609, 15-30-2616, 15-30-2617, 15-30-2618, 15-30-2619, 15-30-2620, 15-30-2621, 15-30-2622, 15-30-2629, 15-30-2630, 15-30-2631, 15-30-2632, 15-30-2633, 15-30-2634, 15-30-2641, 15-30-2642, 15-30-2643, 15-30-2646, 15-30-2651, 15-30-2660, 15-30-3001, 15-30-3002, 15-30-3003, 15-30-3004, 15-30-3005, 15-30-3101, 15-30-3102, 15-30-3103, 15-30-3104, 15-30-3105, 15-30-3106, 15-30-3110, 15-30-3111, 15-30-3112, 15-30-3113, 15-30-3114, 15-30-3301, 15-30-3302, 15-30-3311, 15-30-3312, 15-30-3313, 15-30-3314, 15-30-3315, 15-30-3321, 15-31-101, 15-31-102, 15-31-103, 15-31-111, 15-31-112, 15-31-113, 15-31-114, 15-31-115, 15-31-117, 15-31-118, 15-31-119, 15-31-121, 15-31-122, 15-31-124, 15-31-125, 15-31-126, 15-31-127, 15-31-130, 15-31-131, 15-31-132, 15-31-133, 15-31-134, 15-31-135, 15-31-136, 15-31-137, 15-31-141, 15-31-142, 15-31-143, 15-31-150, 15-31-151, 15-31-158, 15-31-159, 15-31-161, 15-31-162, 15-31-163, 15-31-171, 15-31-172, 15-31-301, 15-31-302, 15-31-303, 15-31-304, 15-31-305, 15-31-306, 15-31-307, 15-31-308, 15-31-309, 15-31-310, 15-31-311, 15-31-312, 15-31-313, 15-31-321, 15-31-322, 15-31-323, 15-31-324, 15-31-325, 15-31-326, 15-31-401, 15-31-402, 15-31-403, 15-31-404, 15-31-405, 15-31-406, 15-31-407, 15-31-501, 15-31-502, 15-31-503, 15-31-504, 15-31-505, 15-31-506, 15-31-509, 15-31-510, 15-31-511, 15-31-521, 15-31-522, 15-31-523, 15-31-524, 15-31-525, 15-31-526, 15-31-531, 15-31-532, 15-31-541, 15-31-543, 15-31-544, 15-31-551, 15-31-552, 15-31-553, 15-31-554, 15-32-101, 15-32-102, 15-32-103, 15-32-104, 15-32-105, 15-32-106, 15-32-107, 15-32-109, 15-32-115, 15-32-201, 15-32-202, 15-32-203, 15-32-301, 15-32-302, 15-32-303, 15-32-401, 15-32-402, 15-32-404, 15-32-405, 15-32-406, 15-32-407, 15-32-501, 15-32-502, 15-32-503, 15-32-504, 15-32-505, 15-32-506, 15-32-507, 15-32-508, 15-32-509, 15-32-510, 15-32-601, 15-32-602, 15-32-603, 15-32-604, 15-32-609, 15-32-610, 15-32-611, 15-32-701, 15-32-702, 15-32-703, 15-33-101, 15-33-102, 15-33-103, 15-33-104, 15-33-105, 15-33-106, 15-50-101, 15-50-205, 15-50-206, 15-50-207, 15-50-301, 15-50-304, 15-50-307, 15-50-308, 15-50-309, 15-50-310, 15-50-311, 15-61-101, 15-61-102, 15-61-201, 15-61-202, 15-61-203, 15-61-204, 15-61-205, 15-62-101, 15-62-102, 15-62-103, 15-62-201, 15-62-202, 15-62-203, 15-62-205, 15-62-206, 15-62-207, 15-62-208, 15-62-209, 15-62-301, 15-62-302, 15-63-101, 15-63-102, 15-63-201, 15-63-202, 15-63-203, 15-63-204, 15-63-205, 15-68-212, 20-9-360, 20-9-901, 20-9-902, 20-9-903, 20-9-904, 20-9-905, 20-9-906, 20-25-901, 20-25-902, 33-17-407, 50-51-114, 50-51-115, 53-25-117, 53-25-118, 69-3-713, AND 87-1-294, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE."

[Senate Bill No. 351](#) - (S) Died in Standing Committee -- AN ACT SUBMITTING TO THE QUALIFIED ELECTORS OF MONTANA AN AMENDMENT TO ARTICLE VIII, SECTION 16, OF THE MONTANA CONSTITUTION TO PROHIBIT A GENERAL STATEWIDE SALES TAX.

GENERAL STATEWIDE SALES TAX IN MONTANA

[House Joint Resolution No. 43](#) - (H) Died in Process – A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING AN INTERIM STUDY OF A STATEWIDE SALES TAX.

2015

[House Bill No. 276](#) - (H) Tabled in Committee -- AN ACT SUBMITTING TO THE QUALIFIED ELECTORS OF MONTANA AN AMENDMENT TO ARTICLE VIII, SECTION 16, OF THE MONTANA CONSTITUTION TO PROHIBIT AN INCOME TAX WHEN A GENERAL STATEWIDE SALES TAX IS IMPOSED; AND PROVIDING AN EFFECTIVE DATE.

2013

None.

2011

None.

2009

[Senate Bill No. 504](#) - (S) Died in Standing Committee -- AN ACT REPEALING THE MONTANA INDIVIDUAL INCOME TAX; ELIMINATING CERTAIN CREDITS AGAINST THE MONTANA INDIVIDUAL INCOME TAX; REQUIRING THE REVENUE AND TRANSPORTATION INTERIM COMMITTEE TO DESIGN, AFTER SUBSTANTIAL RESEARCH, ANALYSIS, AND DISCUSSION, AN APPROPRIATE STATEWIDE GENERAL RETAIL SALES AND USE TAX AS A REVENUE SOURCE TO REPLACE THE REVENUE FROM THE MONTANA INDIVIDUAL INCOME TAX; REQUIRING THE REVENUE AND TRANSPORTATION INTERIM COMMITTEE TO PREPARE DRAFT LEGISLATION THAT INCORPORATES THE SALES AND USE TAX DESIGN FOR CONSIDERATION BY THE 62ND LEGISLATURE; AMENDING SECTIONS 5-12-303, 7-13-308, 7-14-1133, 7-14-1636, 7-21-3710, 7-34-2416, 10-1-1303, 15-1-101, 15-1-110, 15-1-205, 15-1-208, 15-1-211, 15-1-216, 15-1-302, 15-1-503, 15-2-201, 15-6-193, 15-8-408, 15-30-163, 15-30-164, 15-30-246, 15-30-269, 15-30-1101, 15-30-1102, 15-30-1112, 15-30-1113, 15-30-1121, 15-31-102, 15-31-113, 15-31-131, 15-31-150, 15-31-161, 15-31-162, 15-31-903, 15-31-907, 15-31-908, 15-32-104, 15-32-106, 15-32-303, 15-32-402, 15-32-404, 15-32-502, 15-32-503, 15-32-505, 15-32-510, 15-32-602, 15-32-610, 15-32-701, 15-32-702, 15-32-703, 15-33-106, 15-50-207, 15-61-204, 15-62-208, 15-63-202, 15-68-815, 17-5-1102, 17-6-311, 17-6-316, 17-6-602, 17-7-111, 19-2-303, 19-2-1004, 19-17-407, 19-18-612, 19-19-504, 19-20-101, 19-20-706, 19-21-212, 19-50-101, 20-25-503, 20-25-504, 25-13-402, 33-17-407, 33-22-2006, 33-22-2007, 33-27-101, 33-27-102, 33-27-103, 37-4-104, 47-1-111, 50-44-103, 50-51-114, 53-2-211, 53-4-1103, 53-6-1001, 67-11-303, 70-9-803, 87-2-102, 87-2-105, 87-5-121, 90-4-1202, 90-8-202, AND 90-10-103, MCA; REPEALING SECTIONS 2-18-1312, 15-1-102, 15-1-109, 15-1-230, 15-30-101, 15-30-102, 15-30-103, 15-30-105, 15-30-106, 15-30-107, 15-30-110, 15-30-111, 15-30-112, 15-30-113, 15-30-114, 15-30-115, 15-30-116, 15-30-117, 15-30-121, 15-30-122, 15-30-123, 15-30-124, 15-30-125, 15-30-126, 15-30-127, 15-30-128, 15-30-129, 15-30-130, 15-30-131, 15-30-132, 15-30-134, 15-30-135, 15-30-136, 15-30-137, 15-30-138, 15-30-140, 15-30-141, 15-30-142, 15-30-143, 15-30-144, 15-30-145, 15-30-146, 15-30-147, 15-30-148, 15-30-149, 15-30-150, 15-30-151, 15-30-152, 15-30-153, 15-30-154, 15-30-155, 15-30-156, 15-30-157, 15-30-165, 15-30-166, 15-30-167, 15-30-168, 15-30-169, 15-30-171, 15-30-172, 15-30-173, 15-30-174, 15-30-175, 15-30-176, 15-30-177, 15-30-178, 15-30-179, 15-30-180, 15-30-182, 15-30-183, 15-30-184, 15-30-185, 15-30-186, 15-30-193, 15-30-194, 15-30-196, 15-30-201, 15-30-202, 15-30-203, 15-30-204, 15-30-205, 15-30-206, 15-30-207, 15-30-208, 15-30-209, 15-30-210, 15-30-215, 15-30-241, 15-30-247, 15-30-248, 15-30-255, 15-30-301, 15-30-302, 15-30-303, 15-30-304, 15-30-305, 15-30-306, 15-30-307, 15-30-310, 15-30-311, 15-30-312, 15-30-313, 15-30-314, 15-30-316, 15-30-

GENERAL STATEWIDE SALES TAX IN MONTANA

321, 15-30-323, 15-30-324, 15-30-331, 15-30-601, 15-30-602, 15-30-603, 15-30-604, 15-30-605, 15-30-1111, 15-32-109, 15-32-115, 15-32-201, 15-32-202, 15-32-203, 15-61-202, AND 15-62-207, MCA; AND PROVIDING EFFECTIVE DATES AND AN APPLICABILITY DATE.

2007

[Senate Bill No. 554](#) - (S) Died in Standing Committee -- AN ACT GENERALLY REVISING TAXATION AND SCHOOL FUNDING BY SUBMITTING TO THE QUALIFIED ELECTORS A 4 PERCENT SALES TAX AND USE TAX THAT EXEMPTS CERTAIN GOODS; PROVIDING FOR THE DISTRIBUTION OF THE SALES AND USE TAXES FOR SCHOOL FUNDING AND TO LOCAL GOVERNMENTS; PROVIDING A REFUNDABLE INCOME TAX CREDIT TO TAXPAYERS; PROVIDING FOR A STATE EARNED INCOME TAX CREDIT; EXEMPTING THE FIRST \$150,000 OF MARKET VALUE OF CLASS EIGHT PROPERTY; ELIMINATING THE STATEWIDE 95-MILL LEVY FOR SCHOOL FUNDING AND THE 6-MILL LEVY FOR THE UNIVERSITY SYSTEM; AMENDING SECTIONS 7-1-2111, 15-1-111, 15-1-402, 15-6-138, 15-8-301, 15-10-420, 15-23-703, 15-24-1402, 15-24-1703, 15-24-1802, 15-24-1902, 15-24-2002, 15-36-331, 15-36-332, 15-39-110, 15-68-101, 15-68-102, 15-68-110, 15-68-201, 15-68-202, 15-68-206, 15-68-207, 15-68-401, 15-68-402, 15-68-405, 15-68-501, 15-68-502, 15-68-505, 15-68-510, 15-68-801, 15-68-820, 17-3-213, 20-3-106, 20-3-205, 20-3-209, 20-6-702, 20-9-141, 20-9-212, 20-9-306, 20-9-308, 20-9-332, 20-9-343, 20-9-344, 20-9-346, 20-9-347, 20-9-351, 20-9-370, 20-9-371, 20-9-406, 20-9-439, 20-9-501, 20-9-620, 20-10-104, 20-10-141, 20-10-142, 20-10-144, 90-6-309, AND 90-6-403, MCA; REPEALING SECTIONS 15-10-107, 20-9-331, 20-9-333, 20-9-360, 20-9-361, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-630, 20-9-631, 20-9-632, 20-10-146, AND 20-25-439, MCA; AND PROVIDING EFFECTIVE AND APPLICABILITY DATES.