



Montana Nonprofit Association

**To:** Members of Senate Taxation Committee – Montana State Legislature  
**From:** [Your Name]  
**cc:** Representative Jeff Essmann  
**Date:** April 7, 2015  
**Re:** HB389 - Require department of revenue review of tax exempt properties

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On behalf of the Montana Nonprofit Association membership, board, and public policy council, thank you for your thoughtful consideration of HB 389. We had the opportunity to review the proposed amendment to the bill and want to express our appreciation to Representative Essmann for the changes shown in the amendments.

Although we do not actively support HB 389, given the proposed amendments we no longer oppose it. We fully concur there is a need to have reliable, accurate and thorough records in the area of property tax exemption for nonprofits. We also agree with the Department of Revenue that the mandate for accurate records should come with funding that allows them to do the job.

We continue to believe the general fund is the appropriate funding source for the operational costs described in the fiscal note rather than asking nonprofits to pay when they are already leveraging significant private resources to carry out their work in communities, very often in partnership with government or in a manner that lessens the burden of government. However, in the interest of supporting a functional application system that results in accurate records of tax exempt properties, we will not oppose the bill on these grounds.

Again – we thank you for your thoughtful discussion and consideration of the bill. And we particularly appreciate the process that resulted in changes to the bill to decrease difficulties or burdens for nonprofit organizations.