

OFFICE OF THE GOVERNOR
PROPERTY TAX TASK FORCE
STATE OF MONTANA



GREG GIANFORTE
GOVERNOR

PO BOX 200802
HELENA, MONTANA 59620-0802

RYAN OSMUNDSON, CHAIR

Subcommittee Recommendation

Subcommittee Name: Local Government

Recommendation: Require voter approved levies to sunset after 10 years except for bond levies.

Rationale: Voter approved levies currently remain in perpetuity, so any approved levy represents a permanent increase in revenue authority. Changing levies to sunset after 10 years allows voters a chance to reaffirm or deny these levies after 10 years.

Barriers Addressed: A 10-year sunset on voted levies will reduce property taxes for issues that voters no longer approve of rather than constantly compounding budget authority.

Key Strategies: The state legislature should consider implementing a 10-year sunset on voter approved levies.

Dissenting Opinions (if applicable):

None

Supporting Graphics, Weblinks, or other documentation:

(Approved unanimously, without objection, by the Local Government Subcommittee on 7/1/2024)