

15-6-230. Temporary exemption for certain tribal property — rulemaking. (1) Subject to subsection (2), property owned in fee by a federally recognized Indian tribe located within the boundaries of the state of Montana is temporarily exempt from taxation on January 1 after the following conditions are met:

(a) the United States department of the interior, bureau of Indian affairs, has determined that the initial written request or trust application submitted by the tribe is complete; and

(b) the tribe has submitted a timely property tax exemption application to the department and the department has approved the tribe's exemption application.

(2) The temporary exemption applies only for the timeframe during which a decision on the trust application is officially pending before the United States department of interior, bureau of Indian affairs, but the exemption may not exceed a period of 5 years and ceases earlier if the United States denies the trust application.

(3) For tax years following the department's approval of the exemption, the tribe shall annually certify to the department that the trust application is still under consideration by the United States department of interior, bureau of Indian affairs, and has not been denied. The exemption applies only for tax years for which the department has received a timely certification from the affected tribe.

(4) If a trust application has been denied, the temporary exemption expires on December 31 of the year in which the trust application was denied. The temporary exemption is no longer available for property associated with a trust application that has been denied.

(5) If the United States takes tribally owned property out of trust, the property is subject to tax as otherwise provided by federal and state law.

(6) The department may adopt rules to implement the provisions of this section.