

IN THE SUPREME COURT OF THE STATE OF MONTANA

No. OP \_\_\_\_\_

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IN THE MATTER OF SB 542

GREG GIANFORTE, IN HIS OFFICIAL CAPACITY  
AS GOVERNOR OF MONTANA,

Petitioner.

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**PETITION FOR ORIGINAL JURISDICTION  
AND DECLARATORY JUDGMENT**

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**Appearances:**

J. Stuart Segrest  
CHRISTENSEN & PREZEAU, PLLP  
The Montana Club Building  
24 W. 6th Avenue, Suite 501  
Helena, Mt 59601  
(406) 442-3690  
stuart@cplawmt.com

Dale Schowengerdt  
LANDMARK LAW, PLLC  
7 West 6th Avenue, Suite 518  
Helena, MT 59601  
406-457-5496  
dale@landmarklawpllc.com

COUNSEL FOR GOV. GIANFORTE

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## INTRODUCTION

Over the past several years, Montanans have spoken: property taxes are too high. Largely supporting local jurisdictions, property taxes fund local services with approximately 80 percent of residential property taxes going directly to local jurisdictions, and the remaining 20 percent going to the State of Montana, which returns the amount in full to help fund Montana's public schools.<sup>1</sup>

In 2025, Montana's legislature and the Governor responded. One such bill, Senate Bill 542, carried the short title of "generally revising tax laws," with the sponsor's initial tax relief solution of freezing property taxes at the 2024 level. The bill was later amended to provide immediate tax relief via a property tax rebate for 2024 taxes, and prospective relief in the form of revised property tax rates. SB 542 passed the Legislature and was signed into law by the Governor.

Now, nearly a year after SB 542 became law, and with the State distributing about \$95 million in property tax rebates to more than 235,000

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<sup>1</sup> See <https://news.mt.gov/Governors-Office/80-Percent-of-Montana-Homeowners-Get-Property-Tax-Cut-With-New-Reforms>

Montana homeowners and 80 percent of homeowners receiving a reduced property tax bill, a constitutional challenge to SB 542 has been brought in district court, threatening these reforms.<sup>2</sup> The Governor asks the Court to assume original jurisdiction of this question and declare whether SB 542 satisfies constitutional original-purpose and single-subject requirements to secure guidance for both the implementation of SB 542 and similarly adopted bills, as well as the lawful passage of 2027 legislation. Because this petition raises purely legal constitutional analysis and statutory construction questions over which this Court has plenary review, it is well-suited for the Court's review.<sup>3</sup>

And because this Court grants deference to the Legislature as a coordinate branch concerning its application of purpose, subject, and intent in a passed bill,<sup>4</sup> this Court should uphold SB 542 as maintaining its original purpose and containing a single subject.

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<sup>2</sup> *See id.*

<sup>3</sup> The Court can invite briefing from any interested parties, such as the district court plaintiffs, the legislature, and the Attorney General, and the Governor encourages it to do so.

<sup>4</sup> *See Netzer, Krautter & Brown, P.C. v. State*, 2025 MT 249, ¶ 52, 424 Mont. 421, 578 P.3d 899 (“Liberally construing” Article V, Section 11 “so as not to interfere with or impede proper legislative functions”).

## BACKGROUND AND FACTS

1. SB 542 started as LC 0189 (drafter assigned September 6, 2024), with the broad title: “Taxation (Generally), Taxation--Property, Revenue, Local, Revenue, State.”<sup>5</sup>

2. During session, on March 25, 2025, Senator Galt introduced SB 542. As introduced, SB 542 addressed property-tax relief with a freeze on property values at their 2024 levels for property tax purposes. App. 47-49 (542.1).

3. Senator Galt, when introducing the bill to the Senate Taxation Committee on March 31, 2025, explained that the bill was one of several addressing property tax relief and “tax shifts,” including HB 231, SB 90, and a bill providing property tax “rebates.” It was, according to Senator Galt, “a discussion bill.” See video: <https://tinyurl.com/yjawepzf>.

4. The Senate passed SB 542 by a vote of 36-12 on April 5, 2025. App. 50.

5. The House Committee on Taxation considered SB 542 in a noticed public hearing on April 18, 2025. The bill was amended three times

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<sup>5</sup> See <https://bills.legmt.gov/#/lc/bill/2/LC0189>

by the Committee, removing the property value freeze, adding property-rate revisions, and adding a property tax “rebate.”<sup>6</sup> App. 51-56; *see also* SB0542.001.013.

6. As amended, SB 542 passed the House 72-27 on April 24, 2025. App. 50.

7. The Senate rejected the House amendments and sent SB 542 to conference committee. App. 50.

8. The Conference Committee met on April 29, 2025. The Committee first took public comment from proponents and opponents, entertained discussion and questions from Committee members, and then voted, 6-0, to recommend acceptance of SB 542 as amended. App. 57-59; video: <https://tinyurl.com/5vcepck3>. Senator Galt chaired the committee, did not object to the amendments on original purpose or other grounds, and voted for the Committee’s report recommending passage. *Id.*

9. SB 542, as amended, was adopted by the Senate on April 30, 2025, by a vote of 28-22. App. 50.

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<sup>6</sup> The rebate was not a return of property taxes collected but an appropriation from the general fund.

10. SB 542 was then signed by the Governor on May 13, 2025.

App. 46.

### LEGAL ISSUES ANTICIPATED

- I. Whether this Court should apply a liberal construction and deferential standard of review to SB 542.
- II. Whether SB 542 maintained its original purpose: property tax relief.
- III. Whether SB 542, as passed, contains only one subject: property tax.

### SUMMARY OF ARGUMENT AND AUTHORITIES

- I. This Court should accept jurisdiction and issue declaratory judgment regarding the constitutionality of SB 542.**

This “Court has the authority to entertain original proceedings and to exercise supervisory control under Article VII, Section 2 of the Montana Constitution and M. R. App. P. 14(4).” *In re Best*, 2010 MT 59, ¶ 16, 355 Mont. 365, 229 P.3d 1201 (citation omitted). Original jurisdiction is appropriate where: (1) constitutional issues of major statewide importance are involved; (2) the case involves purely legal questions of statutory and constitutional construction; and (3) urgency and emergency factors make the normal appeal process inadequate. *Id.* (citation omitted). “It is not necessary for all three circumstances to be present for this Court to exercise

jurisdiction.” *Id.* (citation omitted) (accepting jurisdiction of petition based on issues of major statewide importance).<sup>7</sup>

This Court is generally reticent to accept original jurisdiction. But this petition perfectly meets all three criteria: a constitutional issue of statewide importance, both now and for the upcoming legislative session, that involves purely legal issues and construction of statutory language and a legislative record. Since this Court’s review of constitutional questions is plenary, allowing the issue to first develop at the district court level is unnecessary, would delay timely resolution, and would inject uncertainty into the 2027 Legislative session. This Court should accept jurisdiction and declare SB 542 constitutional.

**A. The petition involves purely legal questions of constitutional and statutory interpretation.**

Whether a statute maintains its original purpose under Article V, Section 11(1), and encompasses a single subject under Section 11(3) and (4), are questions of law. *Netzer*, ¶ 13 (citation omitted). When analyzing a

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<sup>7</sup> *But see Held v. State*, 2025 Mont. LEXIS 1588, \* 2 (OP 25-0853, Dec. 23, 2025) (“We *may* deny a declaratory judgment petition, however, when the petitioner fails to demonstrate each of the required criterion ....”) (citing cases) (emphasis added).

statute's original purpose, this Court should review the bill title and bill language as introduced by the sponsor, including, if necessary, introductory remarks in the legislative record. *See, e.g., Forward Montana v. State*, 2024 MT 75, ¶ 28, 416 Mont. 175, 546 P.3d 778 (comparing original and amended bill title in assessing whether purpose changed). As such, fact-finding is unnecessary to determine and analyze original purpose.

Likewise, concerning single-subject analysis, this Court considers the language of the bill's title and provisions in the final version enacted by the Legislature. *See Netzer*, ¶¶ 26-30 ("guiding principles" articulated by the Court analyze bill title and provisions without considering extraneous facts). Even if the Court – after analysis of the bill title and provisions – "still doubts whether the bill is unconstitutional," the act should be sustained without reference to interpretive facts. *See id.*, ¶ 30 (citation omitted). "That is, if two constructions are possible, in which one would vitiate and the other would validate, the court must construe the statute in favor of its validity." *Id.* This is a legal conclusion best determined by this Court, granting "deference" to the Legislature. *See id.*, ¶ 28.

**B. The petition involves constitutional issues of major statewide importance, both as to SB 542 and future bills.**

This petition involves only constitutional issues of major statewide importance, for several reasons. First, the property tax rebates have already been sent and received by property owners, and the revisions to property tax rates will impact property owners throughout the state, including residential, business and agricultural property, as well as DOR and local taxing authorities. This widespread impact – including a potential clawback of the rebate and revised tax bills if SB 542 is unconstitutional – demonstrates statewide importance. *See In re Best*, ¶¶ 18-19 (the professional practice of all lawyers, and by extension their clients, “involves issues of major statewide importance”).

Additionally, whether SB 542 meets the Constitution’s original-purpose and single-subject requirements will inform not just SB 542 and how the Legislature addresses property tax legislation in 2027, but also the lawfulness of similarly adopted bills and the Legislature’s practice of enacting bills in the manner of SB 542. *See App. 60-61* (table identifying contemporaneous and prior bills enacted by the Montana Legislature like SB 542). If SB 542’s method of passage is unlawful, both the Legislature and

the Governor need to know, urgently, from this Court what the lawful bill process must be. Thus, the petition presents an issue of statewide importance, and expedient resolution by this Court is needed.

**C. Urgency and emergency factors, complicated by the approaching 2027 legislative session, make the litigation and appeal process inadequate.**

DOR has already distributed about \$95 million in property tax rebates to Montanans under SB 542 for tax year 2024. DOR has also certified taxable values to every taxing authority in the state, as required by §§ 15-8-201, 15-10-202, MCA. In reliance, local governments have adopted budgets and issued 2025 property tax bills.

Litigation challenging SB 542 is now pending in district court, claiming Section 11 violations. *See* App. 62-83 (filed January 21, 2026). This lawsuit risks not only the invalidation and clawback of the already-issued payments, but invalidation of the taxable values calculated by DOR under the tax rates established in SB 542. This would require DOR to recertify 2025 taxable values to each taxing authority in Montana and may require counties to issue revised or supplemental tax bills for many properties in Montana.

Invalidation of SB 542 would thus increase property taxes for most Montanans and create chaos for DOR and local taxing authorities, risking recertification of 2025 property tax values and requiring property owners to pay different amounts for 2025. Compounding this issue, if SB 542 were invalidated after litigation in district court, the ordinary appeal process would not provide relief or direction sufficiently in advance of the upcoming 2027 Legislative Session, which is now only months away. These cascading effects, and the time-restricted nature of tax refunds and assessments, create urgency and emergency factors making the normal litigation and appeal process inadequate. *See MACo v. State*, 2017 MT 267, ¶ 2, 389 Mont. 183, 404 P.3d 733 (determining urgency factors exist when implementation of challenged constitutional initiative “was imminent”); *Bullock v. Fox*, 2019 MT 50, ¶ 13, 395 Mont. 35, 435 P.3d 1187 (determining urgency factors exist when conservation easement projects might expire during proceedings).

**II. The Court should employ liberal construction and deference to the Legislature when reviewing SB 542 under Article V, Section 11 because the title and general purpose is intentionally broad.**

“Legislative enactments are presumed to be constitutional, and the party challenging the provision bears the burden of proving beyond a

reasonable doubt that it is unconstitutional.” *Netzer*, ¶ 13 (citation omitted).

Likewise, a law analyzed under Section 11 is “presumed constitutional . . .

[and] will not be held unconstitutional unless its violation of the

fundamental law is clear and palpable.” *Id.*, ¶ 31.

As applicable here, Mont. Const. art. V, § 11 reads:

(1) A law shall be passed by bill which shall not be so altered or amended on its passage through the legislature as to change its original purpose.

...

(3) Each bill, except general appropriation bills and bills for the codification and general revision of the laws, shall contain only one subject, clearly expressed in its title. If any subject is embraced in any act and is not expressed in the title, only so much of the act not so expressed is void.

(4) A general appropriation bill shall contain only appropriations for the ordinary expenses of the legislative, executive, and judicial branches, for interest on the public debt, and for public schools. Every other appropriation shall be made by a separate bill, containing but one subject.

This Court has articulated “five guiding principles a court should use in determining an act’s constitutionality under Article V, Section 11(3).”

*Netzer*, ¶ 25. These principles apply with equal force, and equal rationale,

to original-purpose analysis under Section 11(1) and to single-subject

analysis involving a separate appropriation under Section 11(4). These

principles provide for a “liberal construction” of Section 11’s constraints

and corresponding deference to legislative judgment regarding form, subject, and validity of enacted legislation. *Id.*, ¶¶ 26-30.

The first principle acknowledges Section 11's purpose to allow legislators and the public to "follow intelligently the course of pending bills" and prevent insertion of "provisions foreign to [a bill's] general purpose and concerning which no information is given by the title." *Id.*, ¶ 26. The second and third principles acknowledge the Legislature's status as a coordinate branch and requires that courts give Section 11 "a *liberal construction* ... [and] gran[t] *deference* to the Legislature to fix the title of its own act ... so as not to interfere with or impede proper legislative functions." *Id.*, ¶¶ 27-28 (citations omitted) (emphasis added).

Finally, the fourth and fifth principles apply liberal construction to acts reviewed under Section 11. The Court considers whether the provisions in a bill "[are] germane [to the main subject area or] in furtherance of or necessary to accomplish the general objects of the [b]ill ...." (citation omitted). *Id.*, ¶ 29. After analysis, if "a court still doubts whether the bill is unconstitutional, the act should be sustained," meaning "if two constructions are possible ... the court must construe the statute in favor of its validity." *Id.*, ¶ 30 (citations omitted). Only if "it is apparent that

two or more independent and incongruous subjects are embraced in [an act's] provisions, . . . will [it] be held to transgress" Section 11. *Id.*

In contrast, a court should only apply strict construction to a statute if the "legislative act contains a particular limitation or restriction," including when the title "descen[ds] to particulars and details" to such a degree that it is "misleading" concerning "subjects outside of the title's narrow scope." *Id.*, ¶ 47. Applying strict construction only to acts containing particular limitations maintains deference by effectuating the sponsor's decision to narrow the bill's scope (or conversely the sponsor's decision to keep it broad). *See id.*, ¶ 49 (holding strict construction inappropriate where title "is not 'particular' in its limitations").

Here, the short title to SB 542 as introduced and passed is: "An act generally revising tax laws." The LC description was even broader: "Taxation (Generally), Taxation--Property, Revenue, Local, Revenue, State." *See* LC 0189. When a title states the intent to "generally revise" laws, this indicates a broad subject area. *See Netzer*, ¶ 47 ("courts may not constrict a title's meaning to exclude subjects naturally connected to an act's general purpose"). As explained above, Senator Galt, the bill's sponsor, explained when he introduced SB 542 that it was an option,

among many, to address property tax relief, and “a discussion bill.” As such, this Court should apply liberal construction to Section 11 when analyzing SB 542.

### **III. SB 542 maintained its original purpose of providing property tax relief.**

The original-purpose provision, Section 11(1), requires bills “to not be so altered or amended during the legislative process so as to change their original purpose.” *Forward Mont.*, ¶28. A bill’s purpose, as opposed to its subject, is the “intention, aim, or objective” of a bill. Black’s Law Dictionary (5th ed. 1979); *see also* 11<sup>th</sup> ed. (2019) (“objective, goal, or end”). The purpose is often expressed in the bill title, and the title “need only reasonably suggest its legislative purpose.” *Netzer*, ¶ 45.

In *Forward Montana*, the original purpose of the bill at issue was to “generally revise *campaign finance laws*,” based on the bill’s title as introduced. *Id.* (emphasis added). Later, in a free conference committee without public comment, several amendments were added, “coming almost verbatim from a Bill that had recently failed to pass in the legislative session.” *Id.* These last-minute amendments changed “the original purpose ... to include regulations on political activities on college campuses and

judicial recusal,” matters “completely unrelated” to generally revising “campaign finance laws.” *Id.* Because unrelated regulations were added, the amended version no longer had as its purpose to generally revise campaign finance laws. *See id.*

But here, the purpose of SB 542 was originally, and remained, “generally revising tax laws.” More specifically, the purpose was to address property taxes. Comparing the title as introduced to the title as passed, both carry the short title “generally revising tax laws,” with a more specific focus on “property taxes” and property tax rates. Compare App. 1 to App. 47. While the bill was amended, the amendments all relate to property taxes and to providing property tax relief. In the initial bill, this purpose was accomplished via a freeze on property tax values at 2024 levels, while the enacted bill provides a property tax rebate for tax year 2024, and revisions to property tax rates for 2025 and future years. *Id.* Unlike *Forward Montana*, the amendments to SB 542 do not include “completely unrelated” subjects, but instead focus on property tax relief. Moreover, these amendments were made in a public committee meeting with public comment.

Senator Galt chaired the conference committee on SB 542 and did not, during that committee or otherwise, suggest its purpose of providing property tax relief had changed. Instead, the original intention of providing a vehicle to address property tax relief remained in place. *See* <https://tinyurl.com/5vcepck3>.

Plaintiffs in the district court matter argue that the amendments to SB 542 were too extensive and changed the bill's purpose. But Section 11's restrictions do not prohibit amendments. Likewise, nothing in Section 11 restricts how broad a bill can be or how many provisions it may contain. *See Netzer*, ¶ 49 (“[g]enerality or comprehensiveness in [a] title is no objection”); ¶ 50 (“the Act may include every matter germane to, and in furtherance of, [its] purpose or object”).

Applying a liberal construction to the original-purpose review of SB 542, with deference to the Legislature, the original, broad purpose of property tax relief remained intact, even if the means to achieve that purpose changed with amendments. Indeed, SB 542 is no outlier. Several bills from past Montana legislative sessions have imposed extensive amendments, including striking and replacing provisions from the original bill and adding appropriations. *See App.* 60-61.

The original purpose of SB 542 was to address property tax relief. The Act maintained this purpose, with permitted amendments. SB 542 is constitutional under Section 11(1).

**IV. SB 542 contains one subject, property tax, which encompasses both the property tax rebate and the Act’s revisions to property tax rates.**

The single-subject requirement “prevent[s] the practice of embracing in the same bill *incongruous matters which have no relation to each other* or to the subject specified in the title ....” *Netzer*, ¶ 47 (emphasis added) (quotation omitted). Unlike the original-purpose analysis, single-subject review looks to the final bill as enacted. *See Netzer*, ¶ 31.

A bill meets the single-subject requirement “if the body of the [a]ct treats only, directly or indirectly, of the subjects mentioned in the title, and of other subjects germane thereto, or of matters in furtherance of or necessary to accomplish the general objects of the [b]ill ....” *Netzer*, ¶ 29. Germane means “in close relationship; appropriate; relevant; pertinent.” *Id.*, ¶ 46. Affording deference to the Legislature and striving to “construe the statute in favor of its validity,” this Court “will not employ technical interpretations upon mere . . . phraseology.” *Id.*, ¶¶ 28, 30, 46 (internal

quotation omitted). In sum, “single-subject requirement relates to matters of substance . . . not merely matters of form.” *Id.*

Here, the title first provides a general subject: “An Act generally revising tax laws.” App. 1. The title then details the provisions relating to tax laws, and specifically property tax: “A Property Tax Rebate . . . for Tax Year 2024”; revisions to several “Property Tax Rates”; as well as procedural provisions regarding implementation of the property tax “rebate” and property tax rate revisions, including appropriations for DOR implementation. *Id.* Indeed, the title uses the term “property tax” four times, “property” six times, and “tax” nine times. *Id.* Every provision within SB 542 relates to property tax (whether refund, revision, or implementation).

The Legislature was transparent: the subject of SB 542, as enacted, is “tax,” and more specifically, “property tax.” Liberally construing Section 11(3) and 11(4) “so as not to interfere with or impede proper legislative functions,” *Netzer*, ¶ 52, SB 542 does not address “incongruous matters,” but instead “treats only, directly or indirectly . . . the subjects mentioned in the title [property tax], and . . . other subjects germane thereto, [and] matters in furtherance of or necessary to accomplish the general objects of

the [b]ill [property tax relief]." *Id.*, ¶ 29. This Court should affirm that SB 542 contains only a single subject.

**V. SB 542's "rebate" provides immediate property tax relief and is related to the Act's revisions to property tax rates.**

Article V, Section 11(4), addresses what may be included in a multi-subject general appropriation bill: "only appropriations for the ordinary expenses of the legislative, executive, and judicial branches, for interest on the public debt, and for public schools." *Id.* "Every other appropriation shall be made by a separate bill" and, like other bills, a bill containing a separate appropriation may only contain "one subject." *Id.*

Section 11(4), therefore, does not prohibit combining an appropriation bill with substantive provisions; it allows it, if the provisions generally relate to a single subject. This follows this Court's decisions analyzing bills containing separate appropriations made prior to the 1972 Constitution. For example, in *Hill v. Rae*, the plaintiff (like plaintiffs in the district court action here) asserted "that appropriations for a special purpose shall in all cases be made by a bill containing nothing but the appropriation itself." *Id.*, 52 Mont. 378, 388, 158 P. 826, 830 (1916). The Court made clear this view "is not correct" if the appropriation is

incidental to the “larger, but still single, subject of legislation.” *Id.* An appropriation may be combined with “other provisions” if the appropriation provides a “ways and means for carrying out” the act’s general purpose. *State ex rel. Cambell v. Stewart*, 54 Mont. 504, 509, 171 P. 755, 757 (1918).

Here, the Act’s “property tax rebate” and the related “property tax” revision sections address the same subject: property tax. The \$400 payment was the “ways and means” to provide immediate relief for 2024 property taxes, since the property tax revisions apply to tax year 2025 and beyond. *See* SB 542. The “rebate” payment was therefore “in furtherance of or necessary to accomplish the general objects of the [b]ill, as mentioned in the title,” *Netzer*, ¶ 30. Indeed, Senator Hertz himself requested an amendment to HB 231 (2025), a bill containing similar property tax-rate revisions, “providing for a property tax rebate on a principal residence” based on 2024 taxes paid.<sup>8</sup> This Court should affirm under Section 11(4).

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<sup>8</sup> *See* HB0231.004.001, located here: [https://bills.legmt.gov/#/laws/bill/2/LC0173?open\\_tab=amend](https://bills.legmt.gov/#/laws/bill/2/LC0173?open_tab=amend)

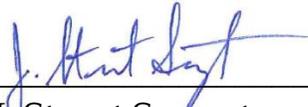
## VI. Severability

SB 542 contains a severability clause, demonstrating the Legislature's intent to retain all lawful sections. SB 542, Section 26. If this Court determines that the rebate was improperly included as an appropriation, or is somehow insufficiently related to property tax laws, it should strike Section 3 from the bill and preserve the remaining self-effectuating provisions.

## CONCLUSION

Construed liberally with due deference to legislative choice, SB 542 maintained its original purpose of providing property tax relief and contained a single subject of property tax. This Court should accept jurisdiction; stay the district proceedings in *Hertz v. DOR*; invite interested parties such as the *Hertz* plaintiffs, the legislature, and the Attorney General, to file response briefs as needed; and declare SB 542 constitutional.

**CHRISTENSEN & PREZEAU, PLLP**

By:   
\_\_\_\_\_  
J. Stuart Segrest

**Counsel for Gov. Gianforte**

**CERTIFICATE OF COMPLIANCE**

This Petition is printed with proportionally spaced typeface of 14 points; is double spaced except footnotes and block quotes; and has a word count of 3,992.

s/J. Stuart Segrest

**CERTIFICATE OF SERVICE**

Courtesy copies of this Petition will be provided to:

1. Matthew Monforton, counsel to *Hertz v. DOR* plaintiffs, at matthewmonforton@yahoo.com
2. The Montana Attorney General