

HOUSE BILL NO. 151

INTRODUCED BY STANG, SVRCEK, BENEDICT,
ELLIOTT, VAUGHN, PETERSON

IN THE HOUSE

JANUARY 11, 1991 INTRODUCED AND REFERRED TO COMMITTEE
 ON TAXATION.

JANUARY 12, 1991 FIRST READING.

FEBRUARY 7, 1991 COMMITTEE RECOMMEND BILL
 DO PASS AS AMENDED. REPORT ADOPTED.

FEBRUARY 8, 1991 PRINTING REPORT.

FEBRUARY 9, 1991 SECOND READING, DO PASS.

FEBRUARY 11, 1991 ENGROSSING REPORT.

FEBRUARY 12, 1991 THIRD READING, PASSED.
 AYES, 94; NOES, 2.

 TRANSMITTED TO SENATE.

IN THE SENATE

FEBRUARY 13, 1991 INTRODUCED AND REFERRED TO COMMITTEE
 ON TAXATION.

 FIRST READING.

MARCH 11, 1991 COMMITTEE RECOMMEND BILL BE
 CONCURRED IN AS AMENDED. REPORT
 ADOPTED.

MARCH 13, 1991 SECOND READING, CONCURRED IN.

MARCH 14, 1991 THIRD READING, CONCURRED IN.
 AYES, 48; NOES, 0.

 RETURNED TO HOUSE WITH AMENDMENTS.

IN THE HOUSE

MARCH 16, 1991 RECEIVED FROM SENATE.

 SECOND READING, AMENDMENTS NOT
 CONCURRED IN.

ON MOTION, FREE CONFERENCE COMMITTEE
REQUESTED AND APPOINTED.

IN THE SENATE

MARCH 20, 1991

ON MOTION, FREE CONFERENCE COMMITTEE
REQUESTED AND APPOINTED.

IN THE HOUSE

APRIL 10, 1991

FREE CONFERENCE COMMITTEE REPORTED.

APRIL 12, 1991

SECOND READING, FREE CONFERENCE
COMMITTEE REPORT ADOPTED.

APRIL 13, 1991

THIRD READING, FREE CONFERENCE
COMMITTEE REPORT ADOPTED.

IN THE SENATE

APRIL 18, 1991

FREE CONFERENCE COMMITTEE REPORT ADOPTED.

IN THE HOUSE

APRIL 29, 1991

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

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HOUSE BILL NO. 151
INTRODUCED BY Stacy Soule Frankie Stettin
Douglas Ellison

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROPERTY TAXATION OF MIGRATORY PROPERTY; PROVIDING FOR THE PRORATION OF PERSONAL PROPERTY USED ON AN INTERSTATE BASIS ACCORDING TO THE NUMBER OF DAYS THE PROPERTY IS IN THE STATE; PROVIDING FOR A REFUND ON PROPERTY TAXES PAID ON MIGRATORY PROPERTY FOR A PERIOD LONGER THAN THE ACTUAL NUMBER OF DAYS THE PROPERTY IS IN THE STATE; AMENDING SECTIONS 15-24-303 AND 15-16-613, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-24-303, MCA, is amended to read:

"15-24-303. Proration of tax on personal property used on interstate basis. The tax on personal property used on an interstate basis brought, driven, or coming into any county after the assessment date must be prorated according to the ratio which the remaining of the number of months days that the property has taxable situs in the state in during the taxable year bears to the total number of months days in the taxable year. Personal property must be prorated as provided in this section regardless of when it gains taxable situs in the state during the taxable year."

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Section 2. Section 15-16-613, MCA, is amended to read:

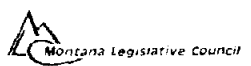
"15-16-613. Refund of certain taxes paid in other states on migratory property. Subject to the provisions of 15-16-601 and upon proof that tax was paid in another state, a taxpayer is entitled to a refund equal to the amount of tax paid in another state on a helicopter or property that was assessed in Montana under 15-6-138(i)(g) on January 1 of the year for which the refund is due. The refund under this section may not exceed the tax that was paid in Montana on the same property for the same period of time, a taxpayer whose property is assessed under 15-24-303 for a period longer than the actual number of days that the property has taxable situs in the state is entitled to a refund. The amount of the refund is equal to the ratio of the number of days the property has taxable situs in the state to the number of days the property was taxed, multiplied by the original tax due. A taxpayer shall apply for a refund allowed under this section by January 31 following the year of assessment."

NEW SECTION. Section 3. Retroactive applicability.

[Sections 1 and 2] apply retroactively, within the meaning of 1-2-109, to taxable years beginning after December 31, 1990.

NEW SECTION. Section 4. Effective date. [This act] is

effective on passage and approval. **INTRODUCED BILL**



STATE OF MONTANA - FISCAL NOTE
Form BD-15


In compliance with a written request, there is hereby submitted a Fiscal Note for HB0151, as introduced.

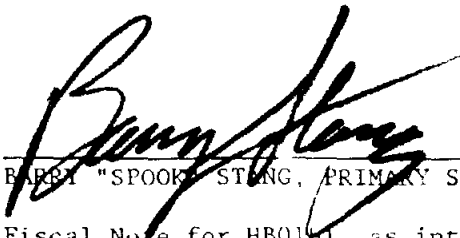
DESCRIPTION OF PROPOSED LEGISLATION:

An act revising the property taxation of migratory property; providing for the proration of personal property used on an interstate basis according to the number of days the property is in the state; providing for a refund on property taxes paid on migratory property for a period longer than the actual number of days the property is in the state; and providing an immediate effective date and a retroactive applicability date.

FISCAL IMPACT:

The proposal differs from current law in that a taxpayer with migratory property that leaves the state will be entitled to a refund. Currently, such property is assessed from the time it enters the state to the end of the tax year. The proposal will reduce revenue; however, the Department of Revenue does not have adequate information with which to estimate the extent of revenue loss due to the proposal.


ROD SUNDSTED, BUDGET DIRECTOR 1-16-91
Office of Budget and Program Planning DATE


BARRY "SPOOK" STANG, PRIMARY SPONSOR 1/18/91
Fiscal Note for HB0151, as introduced DATE

HB 151

APPROVED BY COMMITTEE
ON TAXATION

HOUSE BILL NO. 151

INTRODUCED BY STANG, SVRCEK, BENEDICT,

ELLIOTT, VAUGHN, PETERSON

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROPERTY TAXATION OF MIGRATORY PROPERTY; ~~PROVIDING FOR THE PRORATION OF PERSONAL PROPERTY USED ON AN INTERSTATE BASIS ACCORDING TO THE NUMBER OF DAYS THE PROPERTY IS IN THE STATE;~~ PROVIDING FOR A REFUND ON PROPERTY TAXES PAID ON MIGRATORY PROPERTY FOR A PERIOD LONGER THAN THE ACTUAL NUMBER OF DAYS MONTHS THE PROPERTY IS IN THE STATE; AMENDING SECTIONS ~~15-24-303~~ AND SECTION 15-16-613, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

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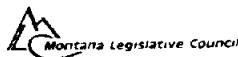
~~in this section regardless of when it gains taxable situs in the state during the taxable year."~~

Section 1. Section 15-16-613, MCA, is amended to read:

"15-16-613. Refund of certain taxes paid in other states on migratory property. (1) Subject to the provisions of 15-16-601 and upon proof that tax was paid in another state, a taxpayer is entitled to a refund equal to the amount of tax paid in another state on a helicopter or property that was assessed in Montana under 15-6-130(1)(g) on January 1 of the year for which the refund is due. The refund under this section may not exceed the tax that was paid in Montana on the same property for the same period of time AND UPON PROOF THAT A TAX WAS PAID IN ANOTHER STATE, a taxpayer whose property is assessed under 15-24-303 for a period longer than the actual number of days MONTHS that the property has taxable situs in the state is entitled to a refund. The amount of the refund is equal to the ratio of the number of days the property has taxable situs in the state to the number of days the property was taxed multiplied by the original tax due, AS PROVIDED IN THIS SECTION.

(2) TO OBTAIN A REFUND, A TAXPAYER SHALL FILE AN APPLICATION FOR REFUND WITH THE COUNTY TREASURER IN THE COUNTY WHERE THE PROPERTY WAS ORIGINALLY TAXED. A taxpayer shall apply for a refund allowed under this section by

SECOND READING



1 January 31 following the year of assessment, AND THE COUNTY
2 SHALL MAKE THE REFUND WITHIN THE FIRST QUARTER OF THE
3 FOLLOWING FISCAL YEAR. THE APPLICATION MUST BE MADE ON A
4 FORM PROVIDED BY THE DEPARTMENT OF REVENUE AND MAY REQUIRE
5 INFORMATION AS PRESCRIBED BY RULE OF THE DEPARTMENT.

6 (3) THE AMOUNT OF THE REFUND MUST BE DETERMINED BY
7 MULTIPLYING THE AMOUNT OF THE ORIGINAL TAX PAID BY THE RATIO
8 OF THE NUMBER OF MONTHS REMAINING IN THE YEAR AT THE TIME
9 THE PROPERTY WAS REMOVED DIVIDED BY 12."

10 NEW SECTION. Section 2. Retroactive applicability.
11 [Sections--1--and-2]-apply SECTION 1] APPLIES retroactively,
12 within the meaning of 1-2-109, to taxable years beginning
13 after December 31, 1990.

14 NEW SECTION. Section 3. Effective date. [This act] is
15 effective on passage and approval.

-End-

1 HOUSE BILL NO. 151

2 INTRODUCED BY STANG, SVRCEK, BENEDICT,

3 ELLIOTT, VAUGHN, PETERSON

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROPERTY
6 TAXATION OF MIGRATORY PROPERTY; PROVIDING FOR THE PRORATION
7 OF PERSONAL PROPERTY USED ON AN INTERSTATE BASIS ACCORDING
8 TO THE NUMBER OF DAYS THE PROPERTY IS IN THE STATE;
9 PROVIDING FOR A REFUND ON PROPERTY TAXES PAID ON MIGRATORY
10 PROPERTY FOR A PERIOD LONGER THAN THE ACTUAL NUMBER OF DAYS
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13 IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY
14 DATE."

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18 on interstate basis. The tax on personal property used on an
19 interstate basis brought, driven, or coming into any county
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21 ratio which the remaining of the number of months days that
22 the property has taxable situs in the state in during the
23 taxable year bears to the total number of months days in the
24 taxable year. Personal property must be prorated as provided
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1 ~~in this section regardless of when it gains taxable situs in~~
2 ~~the state during the taxable year."~~

3 Section 1. Section 15-16-613, MCA, is amended to read:

4 "15-16-613. Refund of certain taxes paid in other
5 states on migratory property. (1) Subject to the provisions
6 of 15-16-601 and upon proof that tax was paid in another
7 state, a taxpayer is entitled to a refund equal to the
8 amount of tax paid in another state on a helicopter or
9 property that was assessed in Montana under 15-6-138(i)(g)
10 on January 1 of the year for which the refund is due. The
11 refund under this section may not exceed the tax that was
12 paid in Montana on the same property for the same period of
13 time AND UPON PROOF THAT A TAX WAS PAID IN ANOTHER STATE, a
14 taxpayer whose property is assessed under 15-24-303 for a
15 period longer than the actual number of days MONTHS that the
16 property has taxable situs in the state is entitled to a
17 refund. The amount of the refund is equal to the ratio of
18 the number of days the property has taxable situs in the
19 state to the number of days the property was taxed,
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THIRD READING

1 January 31 following the year of assessment, AND THE COUNTY
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11 [Sections--1--and-2]-apply SECTION 1) APPLIES retroactively,
12 within the meaning of 1-2-109, to taxable years beginning
13 after December 31, 1990.

14 NEW SECTION. Section 3. Effective date. [This act] is
15 effective on passage and approval.

-End-

SENATE STANDING COMMITTEE REPORT

Page 1 of 1
March 11, 1991

MR. PRESIDENT:

We, your committee on Taxation having had under consideration House Bill No. 151 (third reading copy -- blue), respectfully report that House Bill No. 151 be amended and as so amended be concurred in:

1. Page 3, line 7.

Strike: "THE RATIO"

2. Page 3, line 8.

Strike: the first "OF"

3. Page 3, lines 8 and 9.

Strike: "REMAINING" on line 8 through "REMOVED" on line 9

Insert: "that the property was in the state"

4. Page 3, line 9.

Strike: "12"

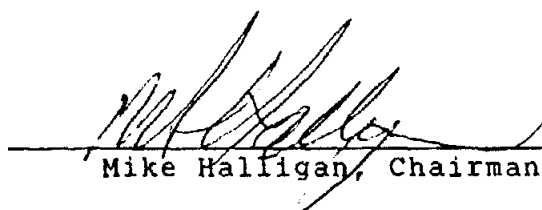
Insert: "the number of months from when the property was first in the state to the end of the year. The refund may not exceed the amount of the tax paid"

5. Page 3.

Following: line 9

Insert: "(4) For the purposes of this section, "month" means any part of a calendar month."

Signed: _____


Mike Halligan, Chairman


Add. Coord.

Sec. of Senate

SENATE
HB 151

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2 INTRODUCED BY STANG, SVRCEK, BENEDICT,

3 ELLIOTT, VAUGHN, PETERSON

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8 ~~TO THE NUMBER OF DAYS THE PROPERTY IS IN THE STATE;~~
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1 ~~in this section regardless of when it gains taxable situs in~~
2 ~~the state during the taxable year."~~

3 Section 1. Section 15-16-613, MCA, is amended to read:

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5 states on migratory property. (1) Subject to the provisions
6 of 15-16-601 and upon proof that tax was paid in another
7 state, a taxpayer is entitled to a refund equal to the
8 amount of tax paid in another state on a helicopter or
9 property that was assessed in Montana under 15-6-130(i)(g)
10 on January 1 of the year for which the refund is due. The
11 refund under this section may not exceed the tax that was
12 paid in Montana on the same property for the same period of
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14 taxpayer whose property is assessed under 15-24-303 for a
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6 (3) THE AMOUNT OF THE REFUND MUST BE DETERMINED BY
7 MULTIPLYING THE AMOUNT OF THE ORIGINAL TAX PAID BY ~~THE RATIO~~
8 ~~OF THE NUMBER OF MONTHS REMAINING IN THE YEAR--AT--THE--TIME~~
9 ~~THE--PROPERTY--WAS--REMOVED~~ THAT THE PROPERTY WAS IN THE STATE
10 DIVIDED BY ~~12~~ THE NUMBER OF MONTHS FROM WHEN THE PROPERTY
11 WAS FIRST IN THE STATE TO THE END OF THE YEAR. THE REFUND
12 MAY NOT EXCEED THE AMOUNT OF THE TAX PAID.

13 (4) FOR THE PURPOSES OF THIS SECTION, "MONTH" MEANS ANY
14 PART OF A CALENDAR MONTH."

15 NEW SECTION. Section 2. Retroactive applicability.
16 [~~Sections 1 and 2~~] APPLY SECTION 1] APPLIES retroactively,
17 within the meaning of 1-2-109, to taxable years beginning
18 after December 31, 1990.

19 NEW SECTION. Section 3. Effective date. [This act] is
20 effective on passage and approval.

-End-

Free Conference Committee
on House Bill 151
Report No. 1, April 10, 1991

4/10/91
1:40 PM
JSE

Mr. Speaker and Mr. President:

We, your Free Conference Committee met and considered House Bill 151 (reference copy -- salmon) and recommend it be amended as follows:

1. Page 2, line 13.

Following: "STATE"

Insert: "on the same property"

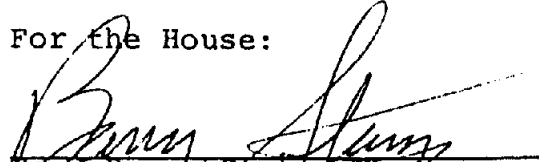
2. Page 3, lines 6 through 11.

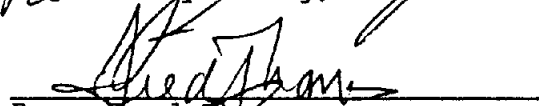
Strike: "MUST" on line 6 through "END OF" on line 11

Insert: "is the difference between the amount of tax paid under 15-24-303 and the tax owed based upon the number of months the property had taxable situs in the state for"

And this Free Conference Committee report be adopted.

For the House:



Rep. Barry Stang, Chair

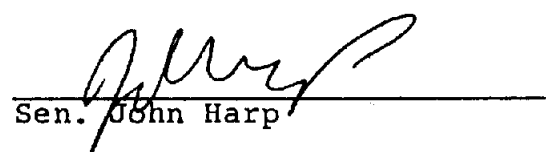

Rep. Fred Thomas


Rep. Jim Elliott

For the Senate:


Sen. Dorothy Eck


Sen. Tom Towe


Sen. John Harp

ADOPT

REJECT

HB 151

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3 ELLIOTT, VAUGHN, PETERSON

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9 THE PROPERTY WAS REMOVED THAT THE PROPERTY WAS IN THE STATE
10 DIVIDED BY THE NUMBER OF MONTHS FROM WHEN THE PROPERTY
11 WAS FIRST IN THE STATE TO THE END OF IS THE DIFFERENCE
12 BETWEEN THE AMOUNT OF TAX PAID UNDER 15-24-303 AND THE TAX
13 OWED BASED UPON THE NUMBER OF MONTHS THE PROPERTY HAD
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