

HOUSE BILL 874

Introduced by Connelly, et al.

2/15	Introduced
2/15	Referred to Taxation
2/15	First Reading
2/15	Fiscal Note Requested
2/20	Fiscal Note Received
2/22	Fiscal Note Printed
3/12	Tabled in Committee

1 (i) for a motorboat or sailboat less than 5 years of
2 age, \$3 a foot or fraction of a foot;

3 (ii) for a motorboat or sailboat 5 years of age or older
4 but less than 10 years of age, \$2.25 a foot or fraction of a
5 foot; and

6 (iii) for a motorboat or sailboat 10 years of age or
7 older, \$1.50 a foot or fraction of a foot.

8 (e) The fee schedule for a motorboat or sailboat 19
9 feet in length or longer is as follows:

10 (i) for a motorboat or sailboat less than 5 years of
11 age, \$4 a foot or fraction of a foot;

12 (ii) for a motorboat or sailboat 5 years of age or older
13 but less than 10 years of age, \$3 a foot or fraction of a
14 foot; and

15 (iii) for a motorboat or sailboat 10 years of age or
16 older, \$2 a foot or fraction of a foot.

17 (2) The owner of a motorboat 10 feet in length or
18 longer with a motor rated at 20 horsepower or less shall pay
19 a fee equal to one-half the fee set for a motorboat of the
20 same length and age in the schedule provided in subsection
21 (1).

22 ~~(2)~~(3) The owner of a personal watercraft shall pay a
23 fee based on the age of the watercraft as follows:

24 (a) The fee for a personal watercraft less than 4 years
25 of age is \$22.

1 (b) The fee for a personal watercraft 4 years of age or
2 older is \$15.

3 ~~(3)~~(4) The fee for a motorized canoe, a canoe or kayak
4 propelled by wind, or a motorized rubber raft is \$7.50,
5 regardless of its length or age.

6 ~~(4)~~(5) The fee for a motorized pontoon is \$20,
7 regardless of its length or age."

8 NEW SECTION. Section 2. Retroactive applicability.

9 [This act] applies retroactively, within the meaning of
10 1-2-109, to taxable years beginning after December 31, 1990.

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

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB0874, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

This bill sets the fee for motorboats having a motor of 20 horsepower or less at one-half the fee for a motorboat with a larger motor of the same length and age.

ASSUMPTIONS:

1. The Department of Fish, Wildlife and Parks does not receive any motorboat fees. It only receives motorboat decal fees.

FISCAL IMPACT:

No fiscal impact.

EFFECT ON COUNTY OR OTHER LOCAL REVENUES OR EXPENDITURES:

The motorboat fees are retained by the county in which they are collected and distributed to the various local taxing authorities. This bill will reduce the amount of motorboat fees the counties can collect.

 2-20-91

ROD SUNDSTED, BUDGET DIRECTOR DATE
Office of Budget and Program Planning

 _____
MARY ELLEN CONNELLY, PRIMARY SPONSOR DATE

Fiscal Note for HB0874, as introduced

HB 874