## 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	HOUSE BILL NO. 874
2	INTRODUCED BY Connelly Quelin
3	Grandy

A BILL FOR AN ACT ENTITLED: "AN ACT TO SET 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; AMENDING SECTION 23-2-517, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

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

Section 1. Section 23-2-517, MCA, is amended to read:

"23-2-517. Fees for motorboats, sailboats, personal watercraft, motorized canoes, motorized rubber rafts, and motorized pontoons. (1) The owner of a motorboat having a motor with a rated capacity of more than 20 horsepower that is 10 feet in length or longer or a sailboat 12 feet in length or longer shall pay a fee based on the length and age of the motorboat or sailboat as follows:

- (a) The fee schedule for a motorboat at least 10 feet in length but less than 14 feet in length or sailboat at least 12 feet in length but less than 14 feet in length is as follows:
- 24 (i) for a motorboat or sailboat less than 5 years of 25 age, \$7.50;

1 (ii) for a motorboat or sailboat 5 years of age or older

but less than 10 years of age, \$5.65; and

3 (iii) for a motorboat or sailboat 10 years of age or

4 older, \$3.75.

5 (b) The fee schedule for a motorboat or sailboat at

6 least 14 feet in length but less than 16 feet in length is

7 as follows:

8 (i) for a motorboat or sailboat less than 5 years of

9 age, \$15;

(ii) for a motorboat or sailboat 5 years of age or older

11 but less than 10 years of age, \$11.25; and

12 (iii) for a motorboat or sailboat 10 years of age or

13 older, \$7.50.

14 (c) The fee schedule for a motorboat or sailboat at

least 16 feet in length but less than 17 feet in length is

as follows:

17 (i) for a motorboat or sailboat less than 5 years of

18 age, \$32;

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19 (ii) for a motorboat or sailboat 5 years of age or older

20 but less than 10 years of age, \$24; and

21 (iii) for a motorboat or sailboat 10 years of age or

22 older, \$16.

23 (d) The fee schedule for a motorboat or sailboat at

24 least 17 feet in length but less than 19 feet in length is

25 as follows:

INTRODUCED BILL



- 1 (i) for a motorboat or sailboat less than 5 years of 2 age, \$3 a foot of 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 ll 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) 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 <u>NEW SECTION.</u> **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.
- NEW SECTION. Section 3. Effective date. [This act] is 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.

ROD SUNDSTED, BUDGET DIRECTOR

DATE

Office of Budget and Program Planning

MARY ELLEN CONNELLY, PRIMARY SPONSOR

DATE

Fiscal Note for <u>HB0874</u>, as introduced

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