

SENATE BILL 50

1/03	Introduced
1/03	Referred to Highways & Transportation
1/07	First Reading
1/10	Fiscal Note Received
1/11	Fiscal Note Printed
1/15	Hearing
1/18	Tabled in Committee

1                   SENATE BILL NO. 50  
 2                   INTRODUCED BY GAGE  
 3                   BY REQUEST OF THE DEPARTMENT OF REVENUE  
 4  
 5 A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE  
 6 DEPARTMENT OF REVENUE'S RESPONSIBILITY TO ISSUE TAX-PAID  
 7 DECALS FOR CAMPERS; AMENDING SECTIONS 61-3-524 AND 61-3-525,  
 8 MCA; AND PROVIDING A DELAYED EFFECTIVE DATE."  
 9  
 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 11       **Section 1.** Section 61-3-524, MCA, is amended to read:  
 12       "61-3-524. Tax-paid decal required on camper --  
 13 application for decal -- application fee -- issuance. (1) No  
 14 A camper, subject to taxation in Montana, may not be  
 15 operated by any a person on the public highways or streets  
 16 in this state unless there is displayed in a conspicuous  
 17 place thereon on the camper a decal as visual proof that the  
 18 tax on the camper has been paid thereon for the current  
 19 year.  
 20       (2) Application for the issuance of the decal ~~shall~~  
 21 must be made to the ~~department--of--revenue--or--the~~ county  
 22 treasurer upon forms to be furnished by the department of  
 23 revenue for this purpose~~7~~, which Forms may be obtained from  
 24 ~~the--department--or~~ at the county treasurer's office in the  
 25 county ~~wherein~~ where the owner resides~~7~~, and-is-to The forms

1 must provide for substantially the following information:  
 2       (a) name of owner;  
 3       (b) address;  
 4       (c) name of manufacturer;  
 5       (d) model number;  
 6       (e) make;  
 7       (f) year of manufacture;  
 8       (g) statement evidencing payment of the property tax;  
 9       and  
 10       (h) such other information as the department may  
 11 require.  
 12       (3) The application must be signed by the county  
 13 treasurer and ~~transmitted--by--him---to---the---department~~  
 14 accompanied by an application fee of \$1. Upon receipt of the  
 15 application in approved form~~2~~, the ~~department--or~~ county  
 16 treasurer shall issue to the applicant a decal in the style  
 17 and design prescribed by the department of revenue and of a  
 18 different color than the preceding year, numbered  
 19 numerically. The department of revenue shall provide the  
 20 decals required by this section."

21       **Section 2.** Section 61-3-525, MCA, is amended to read:  
 22       "61-3-525. Annual application for decals. Application  
 23 may be made to the ~~department-of-revenue-or~~ county treasurer  
 24 for the issuance of camper decals annually when the motor  
 25 vehicle to which the camper is customarily attached is

1 registered."

2 NEW SECTION. **Section 3.** Effective date. [This act] is

3 effective December 31, 1991.

-End-

STATE OF MONTANA - FISCAL NOTE  
Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB0050, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

A bill to eliminate the Department of Revenue's responsibility to issue tax-paid decals for campers.

ASSUMPTIONS:


1. Administrative duties will not noticeably change under the proposed legislation. The department will continue to be responsible for providing county offices with decals. However, each county treasurer will be responsible for issuance of the decals for taxpayer convenience.

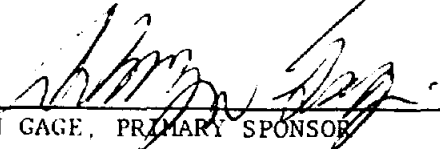
FISCAL IMPACT:

No appreciable impact.

EFFECT ON COUNTY OR OTHER LOCAL REVENUES OR EXPENDITURES:

There is no appreciable fiscal impact. Although the county treasurers will be responsible for issuance of the decals, they will no longer be responsible for transmitting applications to the Department of Revenue.

  
\_\_\_\_\_  
ROD SUNDSTED, BUDGET DIRECTOR      1-10-91      DATE  
Office of Budget and Program Planning

  
\_\_\_\_\_  
DELWYN GAGE, PRIMARY SPONSOR      1/10/91      DATE  
Fiscal Note for SB0050, as introduced

SB 50