

SENATE BILL 159

Introduced by Manning

1/21	Introduced
1/22	Fiscal Note Requested
1/22	Referred to Taxation
1/22	First Reading
1/26	Fiscal Note Received
1/26	Fiscal Note Printed
1/30	Hearing
1/31	Committee Report--Bill Passed
2/02	2nd Reading Passed
2/04	3rd Reading Passed
	Transmitted to House
2/05	First Reading
2/05	Referred to Taxation
2/19	Hearing
4/12	Tabled in Committee

1 *Senate* BILL NO. 159  
 2 INTRODUCED BY *Richard E. Manning*  
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO EXEMPT GOLF CARTS  
 5 FROM THE FEE IN LIEU OF TAX FOR OFF-HIGHWAY VEHICLES BY  
 6 PROVIDING THAT A GOLF CART IS NOT AN OFF-HIGHWAY VEHICLE;  
 7 AMENDING SECTION 23-2-801, MCA; AND PROVIDING AN IMMEDIATE  
 8 EFFECTIVE DATE."  
 9

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

11 **Section 1.** Section 23-2-801, MCA, is amended to read:

12 "23-2-801. Definitions. As used in this part, unless  
 13 the context clearly indicates otherwise, the following  
 14 definitions apply:

15 (1) (a) "Off-highway vehicle" means a self-propelled  
 16 vehicle used for recreation or cross-country travel on  
 17 public lands, trails, easements, lakes, rivers, or streams.  
 18 The term includes but is not limited to motorcycles,  
 19 quadricycles, dune buggies, amphibious vehicles, air cushion  
 20 vehicles, and any other means of land transportation  
 21 deriving motive power from any source other than muscle or  
 22 wind.

23 (b) Off-highway vehicle does not include:

24 (i) vehicles designed primarily for travel on, over, or  
 25 in the water;

1 (ii) snowmobiles; or  
 2 (iii) except as provided in 23-2-804, vehicles otherwise  
 3 licensed under the laws of the state; or  
 4 (iv) golf carts.  
 5 (2) "Certificate of ownership" means a document issued  
 6 by the department of justice as prima facie evidence of  
 7 ownership as provided in 23-2-811."  
 8 **NEW SECTION. Section 2.** Effective date. [This act] is  
 9 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 SB0159, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

This bill exempts golf carts from the fee in lieu of tax for off-highway vehicles by providing that a golf cart is not an off-highway vehicle.

ASSUMPTIONS:

1. The revenue for off-highway vehicle decals is collected at the county level and sent to the state treasurer, who makes the transfer to the Department of Fish, Wildlife and Parks.
2. There is no way to determine how many vehicle decals were sold for golf carts.

FISCAL IMPACT:

No known fiscal impact.



ROD SUNDSTED, BUDGET DIRECTOR  
Office of Budget and Program Planning

DATE

1-26-91



RICHARD MANNING, PRIMARY SPONSOR

DATE

4/26/91

Fiscal Note for SB0159, as introduced

SB 159



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