### SENATE BILL NO. 319

## INTRODUCED BY GROSFIELD, NOBLE, FARRELL, STEPPLER, MCCULLOCH

IN THE SENATE

FEBRUARY 8, 1991

INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.

INTRODUCED AND REFERRED TO COMMITTEE

ON HIGHWAYS & TRANSPORTATION.

COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.

SECOND READING, CONCURRED IN.

FIRST READING.

PRINTING REPORT.

ENGROSSING REPORT.

FEBRUARY 20, 1991 COMMITTEE RECOMMEND BILL DO PASS AS AMENDED. REPORT ADOPTED.

FEBRUARY 21, 1991

FEBRUARY 22, 1991

THIRD READING, PASSED. AYES, 49; NOES, 0.

SECOND READING, DO PASS.

TRANSMITTED TO HOUSE.

IN THE HOUSE

MARCH 4, 1991

MARCH 18, 1991

MARCH 20, 1991

MARCH 21, 1991

THIRD READING, CONCURRED IN.

AYES, 96; NOES, 3.

FIRST READING.

RETURNED TO SENATE.

IN THE SENATE

MARCH 22, 1991

RECEIVED FROM HOUSE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

7

LC 1841/01

Denates BILL NO. 319 1 INTRODUCED BY Gros Tred guilt tamel significant 2 3 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE GROSS 4

5 VEHICLE WEIGHT FEE EXEMPTIONS FOR TAX-EXEMPT PROPERTY; AND 6 AMENDING SECTION 61-10-214, MCA."

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

9 Section 1. Section 61-10-214, MCA, is amended to read:
10 "61-10-214. Exemptions. (1) Motor vehicles operating
11 exclusively for transportation of persons for hire within
12 the limits of incorporated cities or towns and within 15
13 miles from such limits are exempt from this part.

14 (2) Motor vehicles brought or driven into Montana by a
15 nonresident, migratory, bona fide agricultural worker
16 temporarily employed in agricultural work in this state
17 where those motor vehicles are used exclusively for
18 transportation of agricultural workers are exempt from this
19 part.

20 (3) Vehicles lawfully displaying a licensed dealer's 21 plate as provided in 61-4-103 are exempt from this part when 22 moving to or from a dealer's place of business when unloaded 23 or loaded with dealer's property only or while being 24 demonstrated in the course of the dealer's business, for a 25 period not to exceed 7 days. Vehicles being demonstrated may



1 not be leased, rented, or operated for compensation by the

2 licensed dealer.

- 3 (4) Vehicles exempt from property tax under 15-6-201
- 4 are exempt from this part. The department of highways may
- 5 require documentation of tax-exempt status from the
- 6 <u>department of revenue before granting this exemption.</u>"

-End-

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INTRODUCED BILL 5B 319

## STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB0319, as introduced.

## DESCRIPTION OF PROPOSED LEGISLATION:

A bill clarifying the gross vehicle weight fee exemptions for tax-exempt property.

## ASSUMPTIONS:

- 1. Since 1972, administrative rule 18.8.304 has exempted governmental entities from the payment of GVW fees.
- 2. Since 1976, charitable organizations have been exempted from GVW fees by policy if they obtain a property tax exemption from the Department of Revenue.

#### FISCAL IMPACT:

None.

DATE

ROD SUNDSTED, BUDGET DIRECTOR Office of Budget and Program Planning

LORENTS GROSFIELD, PRIMARY SPONSOR

Fiscal Note for SB0319, as introduced.

513 319

DATE

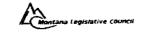
#### 52nd Legislature

#### SB 0319/02

#### APPROVED BY COMMITTEE ON TAXATION

| 1          | SENATE BILL NO. 319  |
|------------|--|
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| 9          | Section 1. Section 61-10-214, MCA, is amended to read:         |
| 10         | <pre>"61-10-214. Exemptions.(1) Motor vehicles operating</pre> |
| 11         | exclusively for transportation of persons for hire within      |
| 1 <b>2</b> | the limits of incorporated cities or towns and within 15       |
| 13         | miles from such limits are exempt from this part.              |
| 14         | (2) Motor vehicles brought or driven into Montana by a         |
| 15         | nonresident, migratory, bona fide agricultural worker          |
| 16         | temporarily employed in agricultural work in this state        |
| 17         | where those motor vehicles are used exclusively for            |
| 18         | transportation of agricultural workers are exempt from this    |
| 19         | part.  |
| 20         | (3) Vehicles lawfully displaying a licensed dealer's           |
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| 1 | not | be | leased, | rented, | or | operated | for | compensation | by | the |
|---|-----|----|---------|---------|----|----------|-----|--------------|----|-----|
|   |     |    |         |         |    |          |     |              |    |     |

2 licensed dealer.

3

- (4) Vehicles exempt from property tax under 15-6-201
- 4 (1)(A), (1)(C) THROUGH (1)(E), (1)(G), (1)(O), AND (1)(Q)
- 5 are exempt from this part. The department of highways may
- 6 require documentation of tax-exempt status from the

7 department of revenue before granting this exemption."

-End-

SB 319

-2-

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| 22         | moving to or from a dealer's place of business when unloaded |

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-End-

# THIRD READING

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SB 319

#### SB 0319/02

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## REFERENCE BILL

-2-

SB 319