

1 HB BILL NO. 88  
 2 INTRODUCED BY Day By Request of the County Treasurers  
 3 Edwin

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE PAYMENT OF A  
 5 PRORATA PORTION OF PROPERTY TAXES ON LIVESTOCK UPON THE  
 6 REMOVAL OF LIVESTOCK FROM A COUNTY WHICH IS NOT THE OWNER'S  
 7 HOME COUNTY; AMENDING SECTION 84-5201, R.C.M. 1947."  
 8

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

10 Section 1. Section 84-5201, R.C.M. 1947, is amended to  
 11 read as follows:

12 "84-5201. Livestock, where assessed, (1) Livestock  
 13 belonging to a permanent resident of the state must not be  
 14 listed or assessed while such stock is in transit, nor until  
 15 it arrives in the county where the person owning the same  
 16 resides, and must be listed and assessed in such county. If  
 17 such livestock runs at large in a county other than the one  
 18 in which such owner resides, it must be listed and assessed  
 19 in such county.

20 (2) An owner of migratory livestock shall pay the  
 21 taxes due for that portion of a year in which the stock runs  
 22 at large in a county other than the owner's county of  
 23 residence prior to removing the stock from that other  
 24 county. The owner may comply with this subsection by signing  
 25 a form prescribed by the department of revenue and stating

1 thereon dates of entry into and exit from the other county  
 2 of the taxable livestock and its destination. The stock  
 3 will be assessed and the taxes payable before the livestock  
 4 is removed from the other county."

-End-

INTRODUCED BILL

HB88

Approved by Committee  
on Taxation

1 HOUSE BILL NO. 88  
 2 INTRODUCED BY DAY  
 3 BY REQUEST OF THE COUNTY TREASURERS' ASSOCIATION  
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1 FILING a form WITH THE COUNTY ASSESSOR AS prescribed by the  
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-End-