

Motor Vehicles—Automobiles—Registration—Taxation.

Property taxes on an automobile must be paid regardless of the ownership of the automobile before it can be registered.

March 24, 1928.

Lou W. Chapple, Esq.,
Attorney at Law,
Billings, Montana.

My dear Mr. Chapple:

You have requested an interpretation of chapter 123, laws of 1927. You desire to know whether a person who purchased an automobile after the first Monday in March, 1927, from one who had not paid the taxes thereon and who has not since paid the taxes thereon, must pay the taxes thereon before having the automobile registered for 1928.

As I interpret chapter 123, its purpose was to accomplish the collection of property taxes against automobiles.

By section 3, it is commanded that if the registrar finds from any source "that the property tax has not been paid on such motor vehicle for the year next preceding the year for which registration is applied" he shall notify the applicant that he cannot issue the registration certificate therefor until the delinquent property tax has been paid.

You are correct, that until the passage of chapter 18, laws of 1925, the tax upon personal property was not a lien thereon. However, since the passage of the above statute a personal property tax is a lien upon the personal property, and as I have stated heretofore, I believe the purpose of chapter 123, laws of 1927, is to effect the collection of the property tax against all automobiles.

I appreciate that this matter in some instances works a hardship but the legislature apparently conceived it to be the duty of a purchaser of an automobile to either assume the payment of delinquent taxes or to see to it that the person from whom he purchased paid the same.

Very truly yours,

L. A. FOOT,
Attorney General.