

property tax under the provisions of Sections 84-6008 through 84-6014, R. C. M., 1947 (Chapter 41, Laws of 1953)?”

Sections 84-6008 through 84-6014, R. C. M., 1947, were enacted by the 1953 legislature as Chapter 41, Laws of 1953. That Act specifically repealed Chapter 85, Laws of 1951 (Sections 84-6001 through 84-6007, R. C. M., 1947) which had previously covered the subject of personal property taxation of personal property brought, driven or coming into the state after the regular assessment date of such property.

A previous enactment, Chapter 157, Laws of 1945, almost identical with the present statute, was repealed by Chapter 45, Laws of 1947, after having been in effect two years.

The 1951 Act, Chapter 85, *supra*, provided for the assessment of “Any migratory personal property . . .” coming into and remaining in the state 30 days. The present law, Section 84-6008, et seq. (Chapter 41, *supra*) provides for the assessment of “any personal property . . .” coming into and remaining in the state for more than 30 days. This latter provision is identical with the provision of the 1945 law, Chapter 157, *supra*. The limitation of the 1951 law to “migratory” personal property has been removed. (See 24 Opinions of the Attorney General, No. 56, for the definition of “migratory” as used in this Act.) The present law is therefore applicable to all personal property brought into the state after the regular assessment date for that type of property and remaining here thirty days, unless it is specifically exempt. Among the property so exempted are “. . . motor vehicles brought, driven, or coming into this state by any non-resident migratory bona fide agricultural workers temporarily employed in agricultural work in Montana where said motor vehicles are used exclusively for transportation of agricultural workers.” This presupposes that motor vehicles are included within the category of things taxed by the Act, since otherwise the exemption would have no purpose. Every part of a statute must, if possible, be construed as having some meaning (*Hanrahan v. Anderson*, 108 Mont. 218, 90 Pac. (2d) 494; *Fletcher*

Opinion No. 83.

Taxation—Motor Vehicles—Personal Property Taxation.

HELD: Foreign motor vehicles, used in a gainful occupation in Montana, and remaining in this state for more than 30 days are subject to personal property tax under the provisions of Sections 84-6008 through 84-6014, R. C. M., 1947.

July 21, 1954.

Mr. Robert F. Conwell
County Attorney
Carbon County
Red Lodge, Montana

Dear Mr. Conwell:

You have requested my opinion upon the following question:

“Are foreign motor vehicles, used in a gainful occupation in Montana and remaining in this state for more than 30 days, subject to personal

v. Paige, 124 Mont. 114, 220 Pac. (2d) 484, 19 A. L. R. (2d) 1108).

The present statute, as pointed out above, is identical in all respects here pertinent with Chapter 157, Laws of 1945. This same question was raised with respect to the 1945 Act, and the then Attorney General, the Honorable R. V. Bottomly, held in 21 Opinions of the Attorney General 82, No. 61, that:

“ . . . the provisions of Chapter 157, Laws of 1945, are applicable to motor vehicles brought into the state after January 1.”

The 1951 Act, passed after the 1945 Act had been repealed by Chapter 45, Laws of 1947, provided for taxation of “migratory personal property.” In Opinion No. 56, Volume 24, *supra*, it was held that only those automobiles which were brought into the state after the regular assessment day and were to be moved out of the state before the next regular assessment day could be classed as “migratory.” At the next session of the legislature the law was changed by the removal of the word “migratory.” When a change in the wording of a statute is made, it is presumed that a change in meaning was intended. (*Mitchell v. Banking Corp.*, 95 Mont. 23, 24 Pac. (2d) 124.)

The evident purpose of the removal of the word “migratory” from the statute was to make the Act applicable to all property, including automobiles, brought into the state after the regular assessment date, whether or not the property was intended to be moved out of the state before the next assessment date. Therefore, the opinion of Judge Bottomly, *supra*, interpreting the identical words of the 1947 statute would be applicable to the present Act.

It is, therefore, my opinion that foreign motor vehicles, used in a gainful occupation in Montana, and remaining in this state for more than 30 days are subject to personal property tax under the provisions of Sections 84-6003 through 84-6014, R. C. M., 1947.