

1 House BILL NO. 130  
 2 INTRODUCED BY Brand - FARR

3  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE  
 5 DISTINCTION BETWEEN MOBILE HOMES TAXED AS PERSONAL PROPERTY  
 6 AND MOBILE HOMES TAXED AS IMPROVEMENTS; AMENDING SECTIONS  
 7 84-101, 84-6601, AND 84-6604, R.C.M. 1947."

8  
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 10 Section 1. Section 84-101, R.C.M. 1947, is amended to  
 11 read as follows:

12 "84-101. Definition of terms. Whenever the terms  
 13 mentioned in this section are employed in dealing with the  
 14 subject of taxation, they are employed in the sense  
 15 hereafter affixed to them.

16 First--The term "property" includes moneys, credits,  
 17 bonds, stocks, franchises, and all other matters and things  
 18 real, personal, and mixed, capable of private ownership; but  
 19 this must not be construed so as to authorize the taxation  
 20 of the stocks of any company or corporation when the  
 21 property of such company or corporation represented by such  
 22 stocks is within the state and has been taxed.

23 Second--The term "real estate" includes:  
 24 1. The possession of, claim to, ownership of, or right  
 25 to the possession of land.

1 2. All mines, minerals, and quarries in and under the  
 2 land, subject to the provisions of section 84-5401, all  
 3 timber belonging to individuals or corporations growing or  
 4 being on the lands of the United States, and all right and  
 5 privileges appertaining thereto.

6 3. Improvements.  
 7 Third--The term "improvements" includes all buildings,  
 8 structures, ~~mobile~~ homes, fixtures, fences, and  
 9 improvements, including mobile homes, situated upon, erected  
 10 upon or affixed to ~~the land, whether title has been acquired~~  
 11 to said land or not, owned by the owner of the mobile home,  
 12 when the department of revenue or its agent determines (a)  
 13 that the permanency of location of the mobile home has been  
 14 established, and (b) that the value of the underlying land  
 15 is sufficient to secure the payment of taxes on the land and  
 16 improvements.

17 Fourth--The term "personal property" includes  
 18 everything which is the subject of ownership, not included  
 19 within the meaning of the term "real estate" and  
 20 "improvements."

21 Fifth--The terms "value" and "full cash value" mean the  
 22 amount at which the property would be taken in payment of a  
 23 just debt due from a solvent debtor.

24 Sixth--The term "credit" means those solvent debts,  
 25 secured or unsecured, owing to a person.

1 Seventh--The term "mobile home" means forms of housing  
2 known as "trailers," "house trailers" or "trailer coaches"  
3 exceeding eight (8) feet in width or thirty-two (32) feet in  
4 length designed to be moved from one place to another by an  
5 independent power connected thereto."

6 Section 2. Section 84-6601, R.C.M. 1947, is amended to  
7 read as follows:

8 "84-6601. Definitions. As used in this act:

9 (1) "Mobile home" means forms of housing known as  
10 "trailers," "house trailers" or "trailer coaches" exceeding  
11 eight (8) feet in width or thirty-two (32) feet in length  
12 designed to be moved from one place to another by an  
13 independent power connected thereto.

14 (2) "House trailer" means, ~~---(a)---A---trailer---or~~  
15 ~~semitrailer---other---than---a---mobile---home---as---defined---in---this~~  
16 ~~section---which---is---designed,---constructed---and---equipped---as---a~~  
17 ~~dwelling---place,---living---abode---or---sleeping---place---(either~~  
18 ~~permanently---or---temporarily)---whether---mobile---or---stationary,---or~~

19 ~~(b)---a---trailer---or---semitrailer---whose---chassis---and---exterior~~  
20 ~~shell---is---designed---and---constructed---for---use---as---a---house~~  
21 ~~trailer,---whether---mobile---or---stationary, a form of housing~~  
22 ~~designed to be moved from one place to another by an~~  
23 ~~independent power connected thereto, which is either less~~  
24 ~~than eight (8) feet wide or less than thirty-two (32) feet~~  
25 ~~long, or both.~~

1 ~~(c)---(3) "dealer" "Dealer"~~ means a person engaged in  
2 the distribution or sale of mobile homes."

3 Section 3. Section 84-6604, R.C.M. 1947, is amended to  
4 read as follows:

5 "84-6604. Penalty for failure to display or produce  
6 declaration, sticker or receipt. (1) Whoever makes a false  
7 or fraudulent declaration of destination, or, when required,  
8 fails to execute a declaration of destination or fails to  
9 produce a declaration of destination or tax paid receipt, if  
10 a tax paid receipt is required, is guilty of a misdemeanor  
11 and upon conviction is punishable by imprisonment in a  
12 county jail for not more than six (6) months, or by a fine  
13 of not more than five hundred dollars (\$500), or both.

14 (2) Whoever fails to display a property tax paid  
15 sticker or to produce a property tax paid receipt from  
16 fifteen (15) days after the due date for personal property  
17 taxes of one (1) year to the due date for personal property  
18 taxes of the next year shall constitute when the display or  
19 a tax paid receipt is required, commits a misdemeanor  
20 punishable by a fine of not less than ten dollars (\$10) nor  
21 more than fifty dollars (\$50) or confinement in the county  
22 jail for not more than thirty (30) days or both such fine  
23 and imprisonment. The sticker and receipt are not required  
24 for mobile homes which are classified as improvements to  
25 land."

Approved by Committee  
on Taxation

HOUSE BILL NO. 130

INTRODUCED BY BRAND, FAGG

A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE  
DISTINCTION BETWEEN MOBILE HOMES TAXED AS PERSONAL PROPERTY  
AND MOBILE HOMES TAXED AS IMPROVEMENTS; AMENDING SECTIONS  
84-101, 84-6601, AND 84-6604, R.C.M. 1947."

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

Section 1. Section 84-101, R.C.M. 1947, is amended to  
read as follows:

"84-101. Definition of terms. Whenever the terms  
mentioned in this section are employed in dealing with the  
subject of taxation, they are employed in the sense  
hereafter affixed to them.

First--The term "property" includes moneys, credits,  
bonds, stocks, franchises, and all other matters and things  
real, personal, and mixed, capable of private ownership; but  
this must not be construed so as to authorize the taxation  
of the stocks of any company or corporation when the  
property of such company or corporation represented by such  
stocks is within the state and has been taxed.

Second--The term "real estate" includes:

- 1. The possession of, claim to, ownership of, or right  
to the possession of land.

2. All mines, minerals, and quarries in and under the  
land, subject to the provisions of section 84-5401, all  
timber belonging to individuals or corporations growing or  
being on the lands of the United States, and all right and  
privileges appertaining thereto.

3. Improvements.

Third--The term "improvements" includes all buildings,  
structures, ~~mobile---homes,~~ fixtures, fences, and  
improvements, including mobile homes, situated upon, erected  
upon or affixed to ~~the land, whether title has been acquired~~  
~~to said land or not,~~ owned by the owner of the mobile home,  
when the department of revenue or its agent determines (a)  
that the permanency of location of the mobile home has been  
established, and (b) that the value of the underlying land  
is sufficient to secure the payment of taxes on the land and  
improvements.

Fourth--The term "personal property" includes  
everything which is the subject of ownership, not included  
within the meaning of the term "real estate" and  
"improvements."

Fifth--The terms "value" and "full cash value" mean the  
amount at which the property would be taken in payment of a  
just debt due from a solvent debtor.

Sixth--The term "credit" means those solvent debts,  
secured or unsecured, owing to a person.

1 Seventh--The term "mobile home" means forms of housing  
2 known as "trailers," "house trailers" or "trailer coaches"  
3 exceeding eight (8) feet in width or thirty-two (32) feet in  
4 length designed to be moved from one place to another by an  
5 independent power connected thereto."

6 Section 2. Section 84-6601, R.C.M. 1947, is amended to  
7 read as follows:

8 "84-6601. Definitions. As used in this act:

9 (1) "Mobile home" means forms of housing known as  
10 "trailers," "house trailers" or "trailer coaches" exceeding  
11 eight (8) feet in width or thirty-two (32) feet in length  
12 designed to be moved from one place to another by an  
13 independent power connected thereto.

14 (2) "House trailer" means, ~~---(a)---A---trailer---or~~  
15 ~~semitrailer--other--than--a--mobile--home--as--defined--in--this~~  
16 ~~section--which--is--designed,--constructed--and--equipped--as--a~~  
17 ~~dwelling--place,--living--abode--or--sleeping--place--(either~~  
18 ~~permanently--or--temporarily)--whether--mobile--or--stationary,--or~~

19 ~~(b)--a--trailer--or--semitrailer--whose--chassis--and--exterior~~  
20 ~~shell--is--designed--and--constructed--for--use--as--a--house~~  
21 ~~trailer,--whether--mobile--or--stationary. a form of housing~~  
22 ~~designed to be moved from one place to another by an~~  
23 ~~independent power connected thereto, which is either less~~  
24 ~~than eight (8) feet wide or less than thirty-two (32) feet~~  
25 ~~long,--or--both. EIGHT (8) FEET WIDE OR LESS OR THIRTY-TWO~~

1 (32) FEET LONG OR LESS.

2 ~~(c)---(3) "dealer" "Dealer"~~ means a person engaged in  
3 the distribution or sale of mobile homes."

4 Section 3. Section 84-6604, R.C.M. 1947, is amended to  
5 read as follows:

6 "84-6604. Penalty for failure to display or produce  
7 declaration, sticker or receipt. (1) Whoever makes a false  
8 or fraudulent declaration of destination, or, when required,  
9 fails to execute a declaration of destination or fails to  
10 produce a declaration of destination or tax paid receipt, if  
11 a tax paid receipt is required, is guilty of a misdemeanor  
12 and upon conviction is punishable by imprisonment in a  
13 county jail for not more than six (6) months, or by a fine  
14 of not more than five hundred dollars (\$500), or both.

15 (2) Whoever fails to display a property tax paid  
16 sticker or to produce a property tax paid receipt from  
17 fifteen (15) days after the due date for personal property  
18 taxes of one (1) year to the due date for personal property  
19 taxes of the next year shall constitute when the display or  
20 of a tax paid receipt is required, commits a misdemeanor  
21 punishable by a fine of not less than ten dollars (\$10) nor  
22 more than fifty dollars (\$50) or confinement in the county  
23 jail for not more than thirty (30) days or both such fine  
24 and imprisonment. The sticker and receipt are not required  
25 for mobile homes which are classified as improvements to

HB 0130/02

1 land."

-End-

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 2 INTRODUCED BY BRAND, FAGG

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 5 DISTINCTION BETWEEN MOBILE HOMES TAXED AS PERSONAL PROPERTY  
 6 AND MOBILE HOMES TAXED AS IMPROVEMENTS; AMENDING SECTIONS  
 7 84-101, 84-6601, AND 84-6604, R.C.M. 1947."

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 11 read as follows:

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 13 mentioned in this section are employed in dealing with the  
 14 subject of taxation, they are employed in the sense  
 15 hereafter affixed to them.

16 First--The term "property" includes moneys, credits,  
 17 bonds, stocks, franchises, and all other matters and things  
 18 real, personal, and mixed, capable of private ownership; but  
 19 this must not be construed so as to authorize the taxation  
 20 of the stocks of any company or corporation when the  
 21 property of such company or corporation represented by such  
 22 stocks is within the state and has been taxed.

23 Second--The term "real estate" includes:  
 24 1. The possession of, claim to, ownership of, or right  
 25 to the possession of land.

1 2. All mines, minerals, and quarries in and under the  
 2 land, subject to the provisions of section 84-5401, all  
 3 timber belonging to individuals or corporations growing or  
 4 being on the lands of the United States, and all right and  
 5 privileges appertaining thereto.

6 3. Improvements.  
 7 Third--The term "improvements" includes all buildings,  
 8 structures, ~~mobile---homes,~~ fixtures, fences, and  
 9 improvements, including mobile homes, situated upon, erected  
 10 upon or affixed to ~~the land, whether title has been acquired~~  
 11 ~~to said land or not,~~ owned by the owner of the mobile home,  
 12 when the department of revenue or its agent determines (a)  
 13 that the permanency of location of the mobile home has been  
 14 established, and (b) that the value of the underlying land  
 15 is sufficient to secure the payment of taxes on the land and  
 16 improvements.

17 Fourth--The term "personal property" includes  
 18 everything which is the subject of ownership, not included  
 19 within the meaning of the term "real estate" and  
 20 "improvements."

21 Fifth--The terms "value" and "full cash value" mean the  
 22 amount at which the property would be taken in payment of a  
 23 just debt due from a solvent debtor.

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 25 secured or unsecured, owing to a person.

1 Seventh--The term "mobile home" means forms of housing  
2 known as "trailers," "house trailers" or "trailer coaches"  
3 exceeding eight (8) feet in width or thirty-two (32) feet in  
4 length designed to be moved from one place to another by an  
5 independent power connected thereto."

6 Section 2. Section 84-6601, R.C.M. 1947, is amended to  
7 read as follows:

8 "84-6601. Definitions. As used in this act:

9 (1) "Mobile home" means forms of housing known as  
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11 eight (8) feet in width or thirty-two (32) feet in length  
12 designed to be moved from one place to another by an  
13 independent power connected thereto.

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16 ~~section---which---is---designed---constructed---and---equipped---as---a~~  
17 ~~dwelling---place---living---abode---or---sleeping---place---(either~~  
18 ~~permanently---or---temporarily)---whether---mobile---or---stationary,---or~~

19 ~~(b)---a---trailer---or---semitrailer---whose---chassis---and---exterior~~  
20 ~~shell---is---designed---and---constructed---for---use---as---a---house~~  
21 ~~trailer,---whether---mobile---or---stationary, a form of housing~~  
22 ~~designed to be moved from one place to another by an~~  
23 ~~independent power connected thereto, which is either less~~  
24 ~~than eight (8) feet wide or less than thirty-two (32) feet~~  
25 ~~long,---or---both. EIGHT (8) FEET WIDE OR LESS OR THIRTY-TWO~~

1 (32) FEET LONG OR LESS.

2 ~~(e)---(3) "dealer"~~ "Dealer" means a person engaged in  
3 the distribution or sale of mobile homes."

4 Section 3. Section 84-6604, R.C.M. 1947, is amended to  
5 read as follows:

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9 fails to execute a declaration of destination or fails to  
10 produce a declaration of destination or tax paid receipt, if  
11 a tax paid receipt is required, is guilty of a misdemeanor  
12 and upon conviction is punishable by imprisonment in a  
13 county jail for not more than six (6) months, or by a fine  
14 of not more than five hundred dollars (\$500), or both.

15 (2) Whoever fails to display a property tax paid  
16 sticker or to produce a property tax paid receipt from  
17 fifteen (15) days after the due date for personal property  
18 taxes of one (1) year to the due date for personal property  
19 taxes of the next year shall constitute when the display or  
20 OF a tax paid receipt is required, commits a misdemeanor  
21 punishable by a fine of not less than ten dollars (\$10) nor  
22 more than fifty dollars (\$50) or confinement in the county  
23 jail for not more than thirty (30) days or both such fine  
24 and imprisonment. The sticker and receipt are not required  
25 for mobile homes which are classified as improvements to

1 land."

-End-



March 10, 1975

SENATE COMMITTEE ON TAXATION

AMENDMENTS TO HOUSE BILL NO. 130

That House Bill No. 130, third reading, be amended as follows:

1. Amend page 2, section 1, line 9.  
Following: "homes~~7~~"  
Insert: "and house trailers"
2. Amend page 2, section 1, line 11.  
Following: "~~net-~~"  
Strike: "owned by the owner of the mobile home,"
3. Amend page 2, section 1, line 12.  
Following: "determines"  
Strike: "(a)"
4. Amend page 2, section 1, lines 14 through 16.  
Following: "established"  
Strike: ", and (b) that the value of the underlying land is sufficient to secure the payment of taxes on the land and improvements."  
Insert: "and for this purpose any mobile home is presumed to be an improvement to real property. If the mobile home or house trailer is an improvement located on land not owned by the owner of such improvement, the improvement shall be assessed as a leasehold improvement to real property and delinquent taxes can be a lien only on the leasehold improvement."

## HOUSE BILL NO. 130

INTRODUCED BY BRAND, FAGG

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First--The term "property" includes moneys, credits, bonds, stocks, franchises, and all other matters and things real, personal, and mixed, capable of private ownership; but this must not be construed so as to authorize the taxation of the stocks of any company or corporation when the property of such company or corporation represented by such stocks is within the state and has been taxed.

Second--The term "real estate" includes:

1. The possession of, claim to, ownership of, or right to the possession of land.

2. All mines, minerals, and quarries in and under the land, subject to the provisions of section 84-5401, all timber belonging to individuals or corporations growing or being on the lands of the United States, and all right and privileges appertaining thereto.

3. Improvements.

Third--The term "improvements" includes all buildings, structures, ~~mobile---homes,~~ fixtures, fences, and improvements, including mobile homes, AND HOUSE TRAILERS situated upon, erected upon or affixed to the land--whether title has been acquired to said land or not, owned--by--the owner--of--the--mobile--home, when the department of revenue or its agent determines ~~to~~ that the permanency of location of the mobile home has been established, and--(b)--that the value of--the--underlying land is sufficient to secure the payment of taxes on the land and improvements; AND FOR THIS PURPOSE ANY MOBILE HOME IS PRESUMED TO BE AN IMPROVEMENT TO REAL PROPERTY. IF THE MOBILE HOME OR HOUSE TRAILER IS AN IMPROVEMENT LOCATED ON LAND NOT OWNED BY THE OWNER OF SUCH IMPROVEMENT, THE IMPROVEMENT SHALL BE ASSESSED AS A LEASEHOLD IMPROVEMENT TO REAL PROPERTY AND DELINQUENT TAXES CAN BE A LIEN ONLY ON THE LEASEHOLD IMPROVEMENT.

Fourth--The term "personal property" includes everything which is the subject of ownership, not included within the meaning of the term "real estate" and

1 "improvements."

2 Fifth--The terms "value" and "full cash value" mean the  
3 amount at which the property would be taken in payment of a  
4 just debt due from a solvent debtor.

5 Sixth--The term "credit" means those solvent debts,  
6 secured or unsecured, owing to a person.

7 Seventh--The term "mobile home" means forms of housing  
8 known as "trailers," "house trailers" or "trailer coaches"  
9 exceeding eight (8) feet in width or thirty-two (32) feet in  
10 length designed to be moved from one place to another by an  
11 independent power connected thereto."

12 Section 2. Section 84-6601, R.C.M. 1947, is amended to  
13 read as follows:

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15 (1) "Mobile home" means forms of housing known as  
16 "trailers," "house trailers" or "trailer coaches" exceeding  
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1 ~~shell-is--designed--and--constructed--for--use--as--a--house~~  
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3 ~~designed to be moved from one place to another by an~~  
4 ~~independent power connected thereto, which is either less~~  
5 ~~than eight (8) feet wide or less than thirty-two (32) feet~~  
6 ~~long;--or--both; EIGHT (8) FEET WIDE OR LESS OR THIRTY-TWO~~  
7 ~~(32) FEET LONG OR LESS.~~

8 ~~(c)---(3) "dealer" "Dealer"~~ "Dealer" means a person engaged in  
9 the distribution or sale of mobile homes."

10 Section 3. Section 84-6604, R.C.M. 1947, is amended to  
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14 or fraudulent declaration of destination, or, when required,  
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18 and upon conviction is punishable by imprisonment in a  
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21 (2) Whoever fails to display a property tax paid  
22 sticker or to produce a property tax paid receipt from  
23 fifteen (15) days after the due date for personal property  
24 taxes of one (1) year to the due date for personal property  
25 taxes of the next year shall constitute when the display or

1 OF a tax paid receipt is required, commits a misdemeanor  
2 punishable by a fine of not less than ten dollars (\$10) nor  
3 more than fifty dollars (\$50) or confinement in the county  
4 jail for not more than thirty (30) days or both such fine  
5 and imprisonment. The sticker and receipt are not required  
6 for mobile homes which are classified as improvements to  
7 land."

-End-