LC 0178

INTRODUCED BY Brond - FALL 1 2 3 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE 4 5 DISTINCTION BETWEEN MOBILE HOMES TAXED AS PERSONAL PROPERTY AND MOBILE HOMES TAXED AS IMPROVEMENTS; AMENDING SECTIONS 6 84-101, 84-6601, AND 84-6604, R.C.M. 1947." 7 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: "84-101. Definition of terms. Whenever the terms 12 mentioned in this section are employed in dealing with the 13 14 subject of taxation, they are employed in the sense bereafter affixed to them. 15 16 First--The term "property" includes moneys, credits, 17 bonds, stocks, franchises, and all other matters and things real, personal, and mixed, capable of private ownership; but 18 19 this must not be construed so as to authorize the taxation of the stocks of any company or corporation when the 20 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 to the possession of land. 25

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.

Improvements.

6

7 Third--The term "improvements" includes all buildings. 8 structures. mobile----homes7 fixtures, fences, and 9 improvements, including mobile homes; situated upon, erected upon or affixed to the landy-whether-title-has-been-acquired 10 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 is sufficient to secure the payment of taxes on the land and 15 16 improvements. includes 17 Fourth--The term "personal property" everything which is the subject of ownership, not included 18 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. Sixth--The term "credit" means those solvent debts. 24

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25 secured or unsecured, owing to a person.

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

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

8 "S4-6601. 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 ---- ta --- 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 trailery -- whether -- mobile -- or -- stationary - a form of housing 22 designed to be moved from one place to another by an independent power connected thereto, which is either less 23 24 than eight (8) feet wide or less than thirty-two (32) feet 25 long, or both.

1 (c)--(3) "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:

*84-6604. Penalty for failure to display or produce 5 declaration, sticker or receipt. (1) Whoever makes a false 6 or fraudulent declaration of destination, or, when required, 7 fails to execute a declaration of destination or fails to 3 produce a declaration of destination or tax paid receipt, if ą a tax paid receipt is required, is guilty of a misdemeanor 10 and upon conviction is punishable by imprisonment in a 11 county jail for not more than six (6) months, or by a fine 12 of not more than five hundred dollars (\$500), or both. 13

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

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44th Legislature

HB 0130/02

HB 0130/02

Approved	by	Committee
on <u>Taxati</u>	on	

1	HOUSE BILL NO. 130
2	INTRODUCED BY BRAND, FAGG
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	FirstThe 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	SecondThe term "real estate" includes:
24	1. The possession of, claim to, ownership of, or right
25	to the possession of land.
	SECOND READING

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.

Improvements.

6

7	ThirdThe term "improvements" includes all buildings,
8	structures, mobilehomes, 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	FourthThe 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	FifthThe 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	SixthThe term "credit" means those solvent debts,

25 secured or unsecured, owing to a person.

L	SeventhThe term "mobile home" means forms of housing
2	known as "trailers," "house trailers" or "trailer coaches"
3	exceeding eight (8) fest in width or thirty-two (32) feet in
l	length designed to be moved from one place to another by an
5	independent power connected thereto."
5	Section 2. Section 84-6601, R.C.M. 1947, is amended to
	read as follows:
	"34-6601. Definitions. As used in this act:
•	(1) "Mobile home" means forms of housing known as
)	"trailers," "house trailers" or "trailer coaches" exceeding
L	eight (8) feet in width or thirty-two (32) feet in length
2	designed to be moved from one place to another by an
3	independent power connected thereto.
Ł	(2) "House trailer" means;{a}traileror
5	semitrailerotherthanamobilehome-as-defined-in-this
5	section-which-is-designed,-constructedandequippedasa
	dwellingplaceylivingabodeorsleepingplace-{either
	permanently-or-temporarily}-whether-mobile-or-stationary;-or
	(b)-a-trailer-or-samitrailer-whose-chassis-and-exterior
	shell-isdesignedandconstructedforuseasahouse
	trailer7whethermobileorstationary. a form of housing
!	designed to be moved from one place to another by an
	independent power connected thereto, which is either less
	than-eight-{8}-feet-wide-or-less-than-thirty-two{52}feet
;	long,orboth: EIGHT (8) FEET WIDE OR LESS OF THIRTY-TWO
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1	(32) FEET LONG OR LESS.
2	<pre>(e)(3) "dealer" "Dealer" means a person engaged in</pre>
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	"84-6694. 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

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1 <u>land.</u>"

-End-

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1 ·	HOUSE BILL NO. 130	1	2. All mines, minerals, and guarries in and under the
2	INTRODUCED BY BRAND, FAGG	2	land, subject to the provisions of section 84-5401, all
3		3	timber belonging to individuals or corporations growing or
4	A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE	4	being on the lands of the United States, and all right and
5	DISTINCTION BETWEEN MOBILE HOMES TAXED AS PERSONAL PROPERTY	5 ·	privileges appertaining thereto.
6	AND MOBILE HOMES TAXED AS IMPROVEMENTS; AMENDING SECTIONS	6	3. Improvements.
7	84-101, 84-6601, AND 84-6604, R.C.M. 1947."	7	ThirdThe term "improvements" includes all buildings,
8		8	structures, mobilehomes, fixtures, fences, and
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:	9	improvements, including mobile homes, situated upon, erected
10	Section 1. Section 84-101, R.C.M. 1947, is amended to	10	upon or affixed to the landy-whether-title-has-been-acquired
11	read as follows:	11	to-said-land-or-not. owned by the owner of the mobile home,
12	*84-101. Definition of terms. Whenever the terms	12	when the department of revenue or its agent determines (a)
13	mentioned in this section are employed in dealing with the	13	that the permanency of location of the mobile home has been
14	subject of taxation, they are employed in the sense	14	established, and (b) that the value of the underlying land
15	hereafter affixed to them.	15	is sufficient to secure the payment of taxes on the land and
16	FirstThe term "property" includes moneys, credits,	16	improvements.
17	bonds, stocks, franchises, and all other matters and things	17	FourthThe term "personal property" includes
18	real, personal, and mixed, capable of private ownership; but	18	everything which is the subject of ownership, not included
19	this must not be construed so as to authorize the taxation	19	within the meaning of the term "real estate" and
20	of the stocks of any company or corporation when the	20	"improvements."
21	property of such company or corporation represented by such	21	FifthThe terms "value" and "full cash value" mean the
22	stocks is within the state and has been taxed.	22	amount at which the property would be taken in payment of a
23	SecondThe term "real estate" includes:	23	just debt due from a solvent debtor.
24	1. The possession of, claim to, ownership of, or right	24	SixthThe term "credit" means those solvent debts,
25	to the possession of land.	25	secured or unsecured, owing to a person.
	THIRD READING		-2- HB 120

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

Section 2. Section 84-6601, R.C.M. 1947, is amended to
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 ---- trailer---er 15 semitrailer--other--than--a--mobile--home-as-defined-in-this 16 section-which-is-designed,-constructed-and-ecuipped-as-a 17 dwelling--placey--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 trailery--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-aight-(8)-feet-wide-or-less-than-thirty-two--(32)--feet 25 longy--or-bothy EIGHT (8) FEET WIDE OR LESS OR THIRTY-TWO -3-HB 130

1 (32) FEET LONG OR LESS. (c) #dealer# "Dealer" means a person engaged in 2 the distribution or sale of mobile homes." З Section 3. Section 84-6604, R.C.M. 1947, is amended to 4 5 read as follows: "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, Ŕ fails to execute a declaration of destination or fails to q 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 13 county jail for not more than six (6) months, or by a fine of not more than five hundred dollars (\$500), or both. 14 15 (2) Whoever fails to display a property tax paid sticker or to produce a property tax paid receipt from 16 17 fifteen (15) days after the due date for personal property 18 taxes of one (1) year to the due date for personal property taxes of the next year shall-constitute when the display or 19 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 jail for not more than thirty (30) days or both such fine 23 24 and imprisonment. The sticker and receipt are not required 25 for mobile homes which are classified as improvements to -4-HB 130

-End-

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land."

1

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: "homes₇" Insert: "and house trailers"
- 2. Amend page 2, section 1, line 11. Following: "not:" 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 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE DISTINCTION BETWEEN MOBILE HOMES TAXED AS PERSONAL FROFERTY

AND MOBILE HOMES TAXED AS IMPROVEMENTS; AMENDING SECTIONS
84-101, 84-6601, AND 84-6604, R.C.M. 1947."

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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 "54-101. 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.

REFERENCE BILL

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.

Improvements.

6

7 Third--The term "improvements" includes all buildings, 8 structures. mobile---homesy fixtures, fences, and 9 improvements, including mobile homes, AND HOUSE TRAILERS 10 situated upon, erected upon or affixed to the landy-whether 11 title-has-been-acquired-to-said-land-or-not. owned--by--the 12 owner--of-the-mobile-heme, when the department of revenue or 13 its agent determines (a) that the permanency of location of 14 the mobile home has been established;-and-(b)-that-the-value 15 of -- the -- underlying-land-is-sufficient-to-secure-the-payment 16 of-taxes-on-the-land-and-improvements: AND FOR THIS PURPOSE 17 ANY NOBILE HOME IS PRESUMED TO BE AN IMPROVEMENT TO REAL 18 PROPERTY. IF THE MOBILE HOME OR HOUSE TRAILER IS AN 19 IMPROVEMENT LOCATED ON LAND NOT OWNED BY THE OWNER OF SUCH 20 IMPROVEMENT, THE IMPROVEMENT SHALL BE ASSESSED AS A 21 LEASEHOLD IMPROVEMENT TO REAL PROPERTY AND DELINQUENT TAXES 22 CAN BE A LIEN ONLY ON THE LEASEHOLD IMPROVEMENT. Fourth--The term "personal includes 23 property* everything which is the subject of ownership, not included 24 25 within the meaning of the term "real estate" and -2нв 130

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3	amount at which the property would be taken in payment of a	3	de
4	just debt due from a solvent debtor.	4	in
5	SixthThe term "credit" means those solvent debts,	5	th
6	secured or unsecured, owing to a person.	6	łe
7	SeventhThe term "mobile home" means forms of housing	7	<u>(3</u>
8	known as "trailers," "house trailers" or "trailer coaches"	8	
9	exceeding eight (8) feet in width or thirty-two (32) feet in	9	th
10	length designed to be moved from one place to another by an	10	
11	independent power connected thereto."	11	re
12	Section 2. Section 84-6601, R.C.M. 1947, is amended to	12	
13	read as follows:	13	de
14	"64-6601. Definitions. As used in this act:	14	or
15	(1) "Nobile home" means forms of housing known as	15	fa
16	"trailers," "house trailers" or "trailer coaches" exceeding	16	pr
17	eight (2) feet in width or thirty-two (32) feet in length	17	a
18	äesigned to be moved from one place to another by an	l٤	and
19	incependent power connected thereto.	19	CO
20	(2) "House trailer" means; (a)Atraileror	20	of
21	semitrailerotherthanamobilehome-as-defined-in-this	21	
22	section-which-is-designed,-constructedandequippedasa	22	sti
23	dwellingplacelivingabodeorsleepingplace-(either	23	fi
24	permanently-or-temporarily)-whether-mobile-or-stationary;-or	24	ta
25	(b)-a-trailer-or-semit railer-whose-chassis-and-exterior	25	ta
	-3- HE 130		

Fifth--The terms "value" and "full cash value" mean the

"improvements."

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1	shell-isdesignedandconstructedforuseasahouse
2	trailer,whethermobileorstationary, a form of housing
3	designed to be moved from one place to another by an
4	independent power connected theretc, which is either less
5	than-eight-{8}-feet-wide-or-less-than-thirty-two{32}feet
6	long7or-both. EIGHT (8) FEET WIDE OR LESS OR THIRTY-TWO
7	(32) FEET LONG OR LESS.
8	(c)(3) "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
11	read as follows:
12	"84-6604. Penalty for failure to display or produce
13	declaration, sticker or receipt. (1) Whoever makes a false
14	or fraudulent declaration of destination, or, when required,
15	fails to execute a declaration of destination or fails to
16	produce a declaration of destination or tax paid receipt, if
17	a tax paid receipt is required, is guilty of a misdemeanor
18	and upon convictior is punishable by imprisonment in a
19	county jail for not more than six (6) months, or by a fine
20	of not more than five hundred dollars (\$500), or both.
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
	-4- HB 130

1	OF a tax paid receipt is required, commits a misdemeanor
2	punishable by a fine of not less than ten dollars ($\$10$) nor
ĉ	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 nomes which are classified as improvements to
7	land."

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-End-

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