

1 House BILL NO. 290
 2 INTRODUCED BY House Scully
 3 Lockren Mark

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE
 5 EXPIRATION DATE OF TAX-PAID DECALS ON SNOWMOBILES; TO ALLOW
 6 A TEN (10) DAY GRACE PERIOD FROM DATE OF PURCHASE TO MAKE
 7 APPLICATION FOR TAX-PAID DECALS; PROVIDING FOR PROOF OF
 8 PURCHASE; AND CHANGING TIME OF ASSESSMENT ON SNOWMOBILES;
 9 AMENDING SECTIONS 53-1026 AND 34-406, R.C.M. 1947."

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

11 Section 1. Section 53-1026, R.C.M. 1947, is amended to
 12 read as follows:

13 "53-1026. Application to be made annually -- grace
 14 period -- proof of purchase. (1) Application must be made to
 15 the county treasurer for the issuance of tax-paid decals
 16 annually. All tax-paid decals expire on ~~December 31 of the~~
 17 ~~year in which they are issued and application for the~~
 18 ~~issuance of a tax-paid decal must be filed with the county~~
 19 ~~treasurer not later than January 31 of each year~~ June 30 of
 20 each year.

21 (2) An owner of a newly purchased snowmobile shall
 22 have a grace period of ten (10) days from the date of
 23 purchase to make application for a current tax-paid decal;
 24 provided, however, that at all times during that period a
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1 bill of sale or other proof of purchase reciting the date of
 2 purchase shall be carried by the operator or with the
 3 snowmobile at all times. An owner or operator of such a
 4 snowmobile being operated after the ten (10) day grace
 5 period without a current tax-paid decal displayed on the
 6 snowmobile shall be subject to the penalties of section
 7 53-1027."

8 Section 2. Section 84-406, R.C.M. 1947, is amended to
 9 read as follows:

10 "84-406. Time of assessment -- motor vehicles --
 11 mobile homes -- livestock -- snowmobiles. (1) The department
 12 of revenue or its agent must, between the first Monday of
 13 March and the second Monday of July in each year, ascertain
 14 the names of all taxable inhabitants, and assess all
 15 property in each county subject to taxation, except such as
 16 is required to be assessed by the state department of
 17 revenue, and must assess such property to the persons by
 18 whom it was owned or claimed, or in whose possession or
 19 control it was at 12 midnight of the first Monday of March
 20 next preceding. It must also ascertain and assess all mobile
 21 homes arriving in ~~his~~ each county after 12 midnight of the
 22 first Monday of March next preceding. The procedure provided
 23 by this section shall not apply to:

- 24 (a) Motor vehicles which are required by subdivision
- 25 (2) hereof to be assessed as of the first day of January;

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1 but no mistake in the name of the owner or supposed owner of
2 real property renders the assessment thereof invalid.

3 (b) Livestock being fed in feeding pens or enclosures
4 which may by subdivision (3) of this section be assessed on
5 an average inventory basis. Credits must be assessed as
6 provided in section 84-101, subdivision 6.

7 (c) Property defined in section 53-642 as "special
8 mobile equipment" shall be subject to assessment of personal
9 property taxes either on the date that application is made
10 for a special mobile equipment plate, if that date falls
11 between the first day of January and the first Monday of
12 March, or on the first Monday of March.

13 (d) Mobile homes held by a distributor or dealer of
14 mobile homes as a part of his stock in trade.

15 (e) ~~Snowmobiles and campers~~ Campers which are required
16 by subdivision 4 hereof to be assessed as of the first day
17 of January.

18 (f) Snowmobiles which are required by subdivision 5
19 hereof to be assessed as of the first day of July.

20 (2) The department or its agent must ascertain and
21 assess all motor vehicles, except mobile homes, in each
22 county subject to taxation as of January 1 in each year, and
23 the same shall be assessed to the persons by whom owned or
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25 at 12 midnight of the first day of January in each year.

1 Provided that such tax shall not be assessed against motor
2 vehicles which constitute inventory of motor vehicle dealers
3 as of January 1, but said vehicles, and all other motor
4 vehicles brought into the state subsequent to January 1, as
5 motor vehicle dealer's inventory, shall be assessed to their
6 respective purchasers as of the dates said vehicles are
7 registered by said purchasers, and purchasers means and
8 includes dealers who apply for registration or
9 re-registration of motor vehicles, except as otherwise
10 provided by section 32-3315. Goods, wares and merchandise of
11 motor vehicle dealers, other than new motor vehicles and new
12 mobile homes, shall continue to be assessed at full and true
13 value as of the first Monday of March.

14 Except that this paragraph shall not apply to an
15 applicant for registration or re-registration of a mobile
16 home, nothing herein contained shall relieve the applicant
17 for registration or re-registration of any other motor
18 vehicle so assessed or subject to assessment of the duty of
19 paying taxes thereon as a condition precedent to
20 registration or re-registration in the event said taxes have
21 not been paid by any prior applicant or owner in all cases
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23 (3) The assessed value of livestock being fed in
24 feeding pens or enclosures on the first Monday in March may
25 be computed by adding the value of livestock more than six

1 (6) months of age being fed on the last day of each month
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4 (4) The department of revenue or its agent must
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 23 further provided that all snowmobiles that have been
 24 assessed and for which taxes have been paid for the period
 25 of January 1, 1975 through December 31, 1975, shall be

1 assessed for only six (6) months during the period July 1,
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-End-

HB 290

Approved by Committee
on Taxation

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3 (b) Livestock being fed in feeding pens or enclosures
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5 an average inventory basis. Credits must be assessed as
6 provided in section 84-101, subdivision 6.

7 (c) Property defined in section 53-642 as "special
8 mobile equipment" shall be subject to assessment of personal
9 property taxes either on the date that application is made
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14 Except that this paragraph shall not apply to an
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-End-

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INTRODUCED BY House BILL NO. 290
Lawrence Mark Scully

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-End-

HB 240

March 20, 1975

SENATE COMMITTEE OF THE WHOLE
AMENDMENTS TO HOUSE BILL NO. 290

That House Bill No. 290, third reading, be amended as follows:

1. Amend page 2, section 2, line 21.
Following: "in"
Strike: "each"
Insert: "the"
2. Amend page 5, section 2, lines 10 through 13.
Following: "year"
Strike: "; provided, however, that campers which constitute
inventory of camper dealers shall be assessed
to the dealers as of 12 midnight of the first
Monday of March in each year"
3. Amend page 5, section 2, line 22.
Following: "first"
Strike: "Monday in March"
Insert: "day of January"

1 HOUSE BILL NO. 290

2 INTRODUCED BY HUENNEKENS, DRISCOLL, SCULLY,

3 LOCKREM, MARKS

4
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