

1 *Senate* BILL NO. *113*
 2 INTRODUCED BY *Graham, Irvine, Seibel, Boyla*
 3 *Conroy, Blaylock, Montano, McCall, Adams*
 4 *Kustad, McQuate, Norman, Lynch, Smith, Goodover*
 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH
 6 ANNIVERSARY DATE REGISTRATION FOR MOTOR VEHICLES; PROVIDING
 7 FOR THE PAYMENT OF TAXES AND FEES THEREON; PROVIDING FOR A
 8 LIEN DATE; PROVIDING FOR THE ADMINISTRATION OF THE ACT; AND
 9 AMENDING SECTIONS 53-108, 53-114, 53-115, AND 84-406, R.C.M.
 10 1947; AND PROVIDING AN EFFECTIVE DATE."

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

12 Section 1. Definitions. For purposes of this act
13 "vehicle" means any motor vehicle as defined in section
14 53-104, R.C.M. 1947, subject to annual registration in this
15 state, except:

- 16 (a) vehicles owned or leased and operated by the
- 17 government of the United States, of the state of Montana or
- 18 its political subdivisions;
- 19 (b) mobile homes and motor homes;
- 20 (c) vehicles that are registered in accordance with,
- 21 or subject to, sections 53-106.1, 53-106.2, 53-106.8, or
- 22 53-148, R.C.M. 1947;
- 23 (d) trucks exceeding a licensed gross vehicle weight
- 24 of 10,000 pounds;
- 25 (e) trailers, semi-trailers, tractors, buses,

1 motorcycles, and cycle motors;
 2 (f) special mobile equipment as defined in section
 3 53-642, R.C.M. 1947.

4 Section 2. Registration period based on first
 5 registration. Notwithstanding any other provisions of Title
 6 53 regarding the registration of motor vehicles, commencing
 7 January 1, 1976, all vehicles subject to the provisions of
 8 this act shall be registered for twelve (12) month periods
 9 based upon the time they are first registered in this state
 10 pursuant to this act.

11 Section 3. Registration periods designated. There
 12 shall be ten (10) registration periods, each of which shall
 13 commence on the first day of a calendar month. The periods
 14 are designated as follows:

- 15 (1) March 1 through March 31 1st period
- 16 (2) April 1 through April 30 2nd period
- 17 (3) May 1 through May 31 3rd period
- 18 (4) June 1 through June 30 4th period
- 19 (5) July 1 through July 31 5th period
- 20 (6) August 1 through August 31 6th period
- 21 (7) September 1 through September 30 7th period
- 22 (8) October 1 through October 31 8th period
- 23 (9) November 1 through November 30 9th period
- 24 (10) December 1 through December 31 10th period

25 For purposes of this act the period January 1 through

SB113

1 January 31 shall be considered the 10th period of the year
 2 preceding and the period February 1 through February 28/29
 3 shall be considered the 1st period.

4 Section 4. Reregistration on anniversary date --
 5 registrar to make rules. A vehicle that has once been
 6 registered for any of the above-designated periods shall
 7 thereafter be reregistered for a like period on or before
 8 the anniversary date of the initial registration. The
 9 anniversary date shall be the last day of the month for the
 10 designated registration period. The registrar of motor
 11 vehicles shall adopt rules for the implementation and
 12 administration of this act and for the identification of the
 13 registration on the vehicles. The registrar shall provide
 14 for simultaneous registration of multiple vehicles which
 15 have common ownership regardless of their individual
 16 registration periods.

17 Section 5. Transitional and new registrations. Each
 18 vehicle currently registered in this state and subject to
 19 the provisions of this act shall be reregistered under the
 20 provisions of this act and shall be assigned a registration
 21 period which shall correspond to the last digit on the
 22 license plate issued to that vehicle in the year 1975.
 23 Vehicles which are registered for the first time in this
 24 state shall be assigned a registration period corresponding
 25 to when they are first registered in this state. The

1 registration period for a vehicle shall thereafter remain
 2 the same from year to year.

3 Section 6. When vehicle property tax is due. Property
 4 taxes and new car taxes shall be paid on the date of
 5 registration or reregistration of the vehicle. If the
 6 anniversary date for reregistration of a vehicle shall pass
 7 while the vehicle is owned and held for sale by a licensed
 8 new or used car dealer, property taxes shall abate on such
 9 vehicle until the vehicle is sold and thereafter the
 10 purchaser shall pay the pro rata balance of the taxes due
 11 and owing on the vehicle.

12 Section 7. Department of revenue to make rules. The
 13 department of revenue shall adopt rules for the payment of
 14 property taxes and new car taxes under the provisions of
 15 this act. The department of revenue may adopt regulations
 16 for the proration of taxes for the implementation and
 17 administration of this act, but shall specifically provide
 18 that new car taxes shall be for a full registration period
 19 of not less than eleven (11) months and not more than
 20 thirteen (13) months.

21 Section 8. Proration of fees during transition. For
 22 purposes of implementation, all vehicles subject to this act
 23 shall be registered or reregistered as previously required
 24 by law between January 1, 1976 and February 15, 1976,
 25 provided, however, that all taxes and other fees due thereon

1 shall be prorated from January 1, 1976 until the first day
 2 of the period in which the vehicle shall be registered under
 3 the provisions of this act and as indicated by the last
 4 digit on the license plate issued to such vehicle in 1975.
 5 Commencing March 1, 1976, each vehicle shall again register
 6 or reregister and thereon shall pay all taxes and fees due
 7 thereon for a twelve (12) month period.

8 Section 9. Assessment on first day of registration
 9 period. Vehicles subject to the provisions of this act shall
 10 be assessed as of the first day of their respective
 11 registration periods and a lien for taxes and fees due
 12 thereon shall occur on the anniversary date of the
 13 registration and shall continue thereafter until such fees
 14 and taxes shall have been paid.

15 Section 10. Section 84-406, R.C.M. 1947, is amended to
 16 read as follows:

17 "84-406. Time of assessment -- motor vehicles --
 18 mobile homes -- livestock -- snowmobiles. (1) The department
 19 of revenue or its agent must, between the first Monday of
 20 March and the second Monday of July in each year, ascertain
 21 the names of all taxable inhabitants, and assess all
 22 property in each county subject to taxation, except such as
 23 is required to be assessed by the state department of
 24 revenue, and must assess such property to the persons by
 25 whom it was owned or claimed, or in whose possession or

1 control it was at 12 midnight of the first Monday of March
 2 next preceding. It must also ascertain and assess all mobile
 3 homes arriving in his [each] county after 12 midnight of the
 4 first Monday of March next preceding. The procedure provided
 5 by this section shall not apply to:

6 (a) Motor vehicles which are required by subdivision
 7 (2) hereof to be assessed as of the first day of January, or
 8 upon their anniversary registration date; but no mistake in
 9 the name of the owner or supposed owner of real property
 10 renders the assessment thereof invalid.

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

15 (c) Property defined in section 53-642 as "special
 16 mobile equipment" shall be subject to assessment of personal
 17 property taxes either on the date that application is made
 18 for a special mobile equipment plate, if that date falls
 19 between the first day of January and the first Monday of
 20 March, or on the first Monday of March.

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

23 (e) Snowmobiles and campers which are required by
 24 subdivision 4 hereof to be assessed as of the first day of
 25 January.

1 (2) The department or its agent must ascertain and
 2 assess all motor vehicles, except mobile homes, in each
 3 county subject to taxation as of January 1, or as of the
 4 anniversary registration date of those vehicles subject to
 5 sections 1 through 9 of this act, in each year, and the same
 6 shall be assessed to the persons by whom owned or claimed,
 7 or in whose possession or control such vehicle was at 12
 8 midnight of the first day of January or the anniversary
 9 registration date thereof, whichever is applicable, in each
 10 year. Provided that such tax shall not be assessed against
 11 motor vehicles which constitute inventory of motor vehicle
 12 dealers as of January 1, but said vehicles, and all other
 13 motor vehicles brought into the state subsequent to January
 14 1, as motor vehicle dealer's inventory, shall be assessed to
 15 their respective purchasers as of the dates said vehicles
 16 are registered by said purchasers, and purchasers means and
 17 includes dealers who apply for registration or
 18 re-registration of motor vehicles, except as otherwise
 19 provided by section 32-3315. Goods, wares and merchandise of
 20 motor vehicle dealers, other than new motor vehicles and new
 21 mobile homes, shall continue to be assessed at full and true
 22 value as of the first Monday of March.

23 Except that this paragraph shall not apply to an
 24 applicant for registration or re-registration of a mobile
 25 home, nothing herein contained shall relieve the applicant

1 for registration or re-registration of any other motor
 2 vehicle so assessed or subject to assessment of the duty of
 3 paying taxes thereon as a condition precedent to
 4 registration or re-registration in the event said taxes have
 5 not been paid by any prior applicant or owner in all cases
 6 where required to be paid.

7 (3) The assessed value of livestock being fed in
 8 feeding pens or enclosures on the first Monday in March may
 9 be computed by adding the value of livestock more than six
 10 (6) months of age being fed on the last day of each month
 11 since the last assessment date and dividing the sum by
 12 twelve (12).

13 (4) The department of revenue or its agent must
 14 ascertain and assess all snowmobiles and campers in his
 15 [each] county subject to taxation as of January 1 in each
 16 year, and the same shall be assessed to the persons by whom
 17 owned or claimed, or in whose possession or control such
 18 snowmobile or campers was at 12 M of the first day of
 19 January in each year; provided, however, that snowmobiles
 20 and campers which constitute inventory of snowmobile dealers
 21 and camper dealers shall be assessed to the dealers as of 12
 22 M of the first Monday of March in each year."

23 Section 11. Section 53-108, R.C.M. 1947, is amended to
 24 read as follows:

25 "53-108. Renewal of registration. Every Except as

1 provided in sections 1 through 9 of this act, every vehicle
 2 registration under this ~~act~~ chapter shall expire on December
 3 thirty-first of each year and shall be renewed annually upon
 4 application and payment of license fees, as provided in
 5 sections 53-114 and 53-122, such renewal to take effect on
 6 the first day of January of each year. The certificate of
 7 registration issued hereunder shall be valid during the
 8 registration year only for which issued, and the
 9 certificates of ownership shall remain valid until canceled
 10 by the registrar of motor vehicles upon a transfer of any
 11 interest shown therein and need not be renewed annually.

12 The owner of a vehicle registered under the provisions
 13 of this act shall be entitled to operate such vehicles
 14 between January first and February fifteenth without
 15 displaying the registration certificate of the current year,
 16 on condition that such owner shall, during said period,
 17 display upon such vehicle the number plates or plate
 18 assigned thereto for the previous year."

19 Section 12. Section 53-114, R.C.M. 1947, is amended to
 20 read as follows:

21 "53-114. Application for registration of motor
 22 vehicles and payment of license fees thereon -- assessment
 23 of motor vehicles in the stock of licensed motor vehicle
 24 dealers as merchandise. (1) Every owner of a motor vehicle
 25 operated or driven upon the public highways of this state

1 shall, for each motor vehicle owned, except as herein
 2 otherwise expressly provided, file, or cause to be filed, in
 3 the office of the county treasurer wherein such motor
 4 vehicle is owned or taxable, an application for
 5 registration, or reregistration, upon blank form to be
 6 prepared and furnished by the registrar of motor vehicles,
 7 which application shall contain:

8 (a) Name and address of owner, giving county, school
 9 district, and town or city within whose corporate limits the
 10 motor vehicle is taxable.

11 (b) Name and address of conditional sales vendor,
 12 mortgagee or holder of other lien against said motor
 13 vehicle, with statement of amount owing under such contract
 14 or lien.

15 (c) Description of motor vehicle, including make, year
 16 model, engine or serial number, manufacturer's model or
 17 letter, gross weight, type of body and, if truck, the rated
 18 capacity.

19 (d) In case of reregistration, the license number for
 20 the preceding year.

21 (e) Such other information as the registrar of motor
 22 vehicles may require.

23 (2) Whoever files an application for registration or
 24 reregistration of a motor vehicle except of a mobile home as
 25 defined in section 84-101, R.C.M. 1947, shall before filing

SB113

1 such application with the county treasurer submit the same
2 to the county assessor of said county and said county
3 assessor shall enter on said application in a space to be
4 provided for that purpose, the full and true and the
5 assessed valuation of said vehicle for the year for which
6 said application for registration is made.

7 (3) Whoever files an application for registration or
8 reregistration of a motor vehicle except of a mobile home as
9 defined in section 84-101, R.C.M., 1947, shall upon the
10 filing of said application (1) pay to the county treasurer
11 the registration fee, as provided in section 53-122 and
12 section 53-115, and shall also at such time (2) pay the
13 personal property taxes assessed or the new motor vehicle
14 sales tax against said vehicle for the current year of
15 registration (unless the same shall have been theretofore
16 paid for said year) before the application for registration
17 or reregistration may be accepted by the county treasurer.
18 The county treasurer is hereby empowered to make full and
19 complete investigation of the tax status of said vehicle and
20 any applicant for registration or reregistration must submit
21 proof with respect thereto from the tax records of the
22 proper county at the request of the county treasurer.

23 (4) The amount of taxes on said motor vehicle, except
24 a mobile home as defined in section 84-101, R. C. M., 1947,
25 shall be computed and determined by the county treasurer on

1 the basis of the levy of the year preceding the current year
2 of application for registration or reregistration and such
3 determination shall be entered on the application form in a
4 space provided therefor.

5 (5) Motor vehicles, except mobile homes as defined in
6 section 84-101, R.C.M., 1947, are hereby declared to be
7 assessable for taxation as of and on the first day of
8 January in each year irrespective of the time fixed by law
9 for the assessment of other classes of personal property,
10 and irrespective of whether or not the levy and tax may be a
11 lien upon real property within the state of Montana,
12 provided that in no event shall any motor vehicle be subject
13 to assessment, levy and taxation more than once in each
14 year.

15 (6) The applicant for original registration of any
16 wholly new and unused motor vehicle except a mobile home as
17 defined in section 84-101, R.C.M., 1947, acquired by
18 original contract after the first day of January of any year
19 shall be required, whenever such vehicle has not been
20 otherwise assessed, to pay the motor vehicle sales tax
21 provided by section 32-3315, R.C.M., 1947, irrespective of
22 whether or not such vehicle was in the state of Montana on
23 the first day of January of such year.

24 (7) Upon accepting application for registration or
25 reregistration of any motor vehicle which is subject to

1 taxation in this state on January 1 in any year, and upon
 2 payment of taxes, the county treasurer shall stamp on said
 3 application: "taxes on this vehicle due January 1 of current
 4 year paid by applicant, prior applicant or owner and this
 5 vehicle is eligible for registration."

6 Upon accepting application for registration of any
 7 motor vehicle which was not subject to taxation in this
 8 state on January 1st in any year, the county treasurer shall
 9 indicate such fact by proper entry on said application.

10 (8) The registrar of motor vehicles shall have
 11 authority to make proper entry on any certificate of title
 12 to any motor vehicle respecting payment of taxes in accord
 13 with the facts.

14 (9) Motor vehicles subject to anniversary date
 15 registration as provided in sections 1 through 9 of this act
 16 are excepted from the provisions of (5), (6), and (7) of
 17 this section."

18 Section 13. Section 53-115, R.C.M. 1947, is amended to
 19 read as follows:

20 "53-115. Time for making application. Registration
 21 must be renewed annually and license fees paid annually.
 22 All Except as provided in sections 1 through 9 of this act,
 23 all registrations expire on December 31 of the year in which
 24 they are issued and application for registration, or
 25 reregistration, must be filed with the county treasurer as

1 aforesaid not later than February 15 of each year. Provided,
 2 however, that in the event of transfer of a motor vehicle
 3 during the registration year, such motor vehicle shall be
 4 reregistered and relicensed as provided by statute."

5 Section 14. This act is effective upon passage and
 6 approval.

-End-

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Approved by Committee
on Highways & Transportation

1 SENATE BILL NO. 113
2 INTRODUCED BY GRAHAM, DEVINE, SEIBEL, BOYLAN, CONOVER,
3 BLAYLOCK, MATHERS, MCCALLUM, ABER, KOLSTAD, MCOMBER,
4 NORMAN, LYNCH, R. SMITH, GOODOVER
5

6 A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH
7 ANNIVERSARY DATE REGISTRATION FOR MOTOR VEHICLES; PROVIDING
8 FOR THE PAYMENT OF TAXES AND FEES THEREON; PROVIDING FOR A
9 LIEN DATE; PROVIDING FOR THE ADMINISTRATION OF THE ACT; AND
10 AMENDING SECTIONS 32-3201, 32-3315, 53-108, 53-114, 53-115,
11 AND 84-406, R.C.M. 1947; AND PROVIDING AN EFFECTIVE DATE."
12

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

14 Section 1. Definitions. For purposes of this act
15 "vehicle" means any motor vehicle as defined in section
16 53-104, R.C.M. 1947, subject to annual registration in this
17 state, except:

18 (a) vehicles owned or leased and operated by the
19 government of the United States, of the state of Montana or
20 its political subdivisions;

21 (b) mobile homes and motor homes;

22 (c) vehicles that are registered in accordance with,
23 or subject to, sections 53-106.1, 53-106.2, 53-106.8, or
24 53-148, R.C.M. 1947;

25 (d) trucks exceeding a licensed gross vehicle weight

1 of 10,000 pounds;
2 (e) trailers, semi-trailers, tractors, buses,
3 motorcycles, and cycle motors;
4 (f) special mobile equipment as defined in section
5 53-642, R.C.M. 1947.

6 Section 2. Registration period based on first
7 registration. Notwithstanding any other provisions of Title
8 53 regarding the registration of motor vehicles, commencing
9 January 1, 1976, all vehicles subject to the provisions of
10 this act shall be registered for twelve (12) month periods
11 based upon the time they are first registered in this state
12 pursuant to this act.

13 Section 3. Registration periods designated. There
14 shall be ten (10) registration periods, each of which shall
15 commence on the first day of a calendar month. The periods
16 are designated as follows:

- 17 (1)--March-1-through-March-31-----1st-period
- 18 (2)--April-1-through-April-30-----2nd-period
- 19 (3)--May-1-through-May-31-----3rd-period
- 20 (4)--June-1-through-June-30-----4th-period
- 21 (5)--July-1-through-July-31-----5th-period
- 22 (6)--August-1-through-August-31-----6th-period
- 23 (7)--September-1-through-September-30-----7th-period
- 24 (8)--October-1-through-October-31-----8th-period
- 25 (9)--November-1-through-November-30-----9th-period

~~(10) December 1 through December 31-----10th period
 For purposes of this act the period January 1 through
 January 31 shall be considered the 10th period of the year
 preceding and the period February 1 through February 28/29
 shall be considered the 1st period.~~

- (1) JANUARY 1 THROUGH JANUARY 31 1ST PERIOD
- (2) FEBRUARY 1 THROUGH FEBRUARY 28/29 2ND PERIOD
- (3) MARCH 1 THROUGH MARCH 31 3RD PERIOD
- (4) APRIL 1 THROUGH APRIL 30 4TH PERIOD
- (5) MAY 1 THROUGH MAY 31 5TH PERIOD
- (6) JUNE 1 THROUGH JUNE 30 6TH PERIOD
- (7) JULY 1 THROUGH JULY 31 7TH PERIOD
- (8) AUGUST 1 THROUGH AUGUST 31 8TH PERIOD
- (9) SEPTEMBER 1 THROUGH SEPTEMBER 30 9TH PERIOD
- (10) OCTOBER 1 THROUGH OCTOBER 31 10TH PERIOD

FOR PURPOSES OF THIS ACT THE PERIOD NOVEMBER 1 THROUGH
 NOVEMBER 30 SHALL BE CONSIDERED THE 10TH PERIOD PRECEDING
 AND THE PERIOD DECEMBER 1 THROUGH DECEMBER 31 SHALL BE
 CONSIDERED THE 1ST PERIOD OF THE YEAR FOLLOWING.

Section 4. Reregistration on anniversary date --
 registrar to make rules. A vehicle that has once been
 registered for any of the above-designated periods shall
 thereafter be reregistered for a like period on or before
 the anniversary date of the initial registration. The
 anniversary date ~~shall be the last~~ FOR REREGISTRATION SHALL

BE THE 25TH day of the month for the designated registration
 period. The registrar of motor vehicles shall adopt rules
 for the implementation and administration of this act and
 for the identification of the registration on the vehicles.
 The registrar shall provide for simultaneous registration of
 multiple vehicles which have common ownership regardless of
 their individual registration periods.

Section 5. Transitional and new registrations. Each
 vehicle currently registered in this state and subject to
 the provisions of this act shall be reregistered under the
 provisions of this act and shall be assigned a registration
 period which shall correspond to the last digit on the
 license plate issued to that vehicle in the year 1975.
 Vehicles which are registered for the first time in this
 state shall be assigned a registration period corresponding
 to when they are first registered in this state. The
 registration period for a vehicle shall thereafter remain
 the same from year to year.

Section 6. When vehicle property tax is due. Property
 taxes and new car taxes shall be paid on the date of
 registration or reregistration of the vehicle. If the
 anniversary date for reregistration of a vehicle shall pass
 while the vehicle is owned and held for sale by a licensed
 new or used car dealer, property taxes shall abate on such
 vehicle PROPERLY REPORTED WITH THE DEPARTMENT OF REVENUE

1 until the vehicle is sold and thereafter the purchaser shall
2 pay the pro rata balance of the taxes due and owing on the
3 vehicle.

4 Section 7. Department of revenue AND DEPARTMENT OF
5 HIGHWAYS to make rules. The department of revenue shall
6 adopt rules for the payment of property taxes and THE
7 DEPARTMENT OF HIGHWAYS SHALL ADOPT RULES FOR THE PAYMENT OF
8 new car taxes under the provisions of this act. The
9 department of revenue may adopt regulations for the
10 proration of taxes for the implementation and administration
11 of this act, but shall specifically provide that new car
12 taxes shall be for a full registration period of not less
13 than eleven (11) months and not more than thirteen (13)
14 months.

15 Section 8. Proration of fees during transition. For
16 purposes of implementation, all vehicles subject to this act
17 shall be registered or reregistered as previously required
18 by law between January 1, 1976 and February 15, 1976,
19 provided, however, that all taxes and other fees due thereon
20 shall be prorated from January 1, 1976 until the first day
21 of the period in which the vehicle shall be registered under
22 the provisions of this act and as indicated by the last
23 digit on the license plate issued to such vehicle in 1975.
24 ~~Commencing March 1, 1976,~~ THEREAFTER, DURING THE APPROPRIATE
25 ANNIVERSARY REGISTRATION PERIOD, each vehicle shall again

1 register or reregister and thereon shall pay all taxes and
2 fees due thereon for a twelve (12) month period.

3 Section 9. Assessment on first day of registration
4 period. Vehicles subject to the provisions of this act shall
5 be assessed as of the first day of their respective
6 registration periods and a lien for taxes and fees due
7 thereon shall occur on the anniversary date of the
8 registration and shall continue thereafter until such fees
9 and taxes shall have been paid.

10 Section 10. Section 84-406, R.C.M. 1947, is amended to
11 read as follows:

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

1 (a) Motor vehicles which are required by subdivision
2 (2) hereof to be assessed as of the first day of January, or
3 upon their anniversary registration date; but no mistake in
4 the name of the owner or supposed owner of real property
5 renders the assessment thereof invalid.

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

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

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

18 (e) Snowmobiles and campers which are required by
19 subdivision 4 hereof to be assessed as of the first day of
20 January.

21 (2) The department or its agent must ascertain and
22 assess all motor vehicles, except mobile homes, in each
23 county subject to taxation as of January 1, or as of the
24 anniversary registration date of those vehicles subject to
25 sections 1 through 9 of this act, in each year, and the same

1 shall be assessed to the persons by whom owned or claimed,
2 or in whose possession or control such vehicle was at 12
3 midnight of the first day of January or the anniversary
4 registration date thereof, whichever is applicable, in each
5 year. Provided that such tax shall not be assessed against
6 motor vehicles which constitute inventory of motor vehicle
7 dealers as of January 1, but said vehicles, and all other
8 motor vehicles brought into the state subsequent to January
9 1, as motor vehicle dealer's inventory, shall be assessed to
10 their respective purchasers as of the dates said vehicles
11 are registered by said purchasers, and purchasers means and
12 includes dealers who apply for registration or
13 re-registration of motor vehicles, except as otherwise
14 provided by section 32-3315. Goods, wares and merchandise of
15 motor vehicle dealers, other than new motor vehicles and new
16 mobile homes, shall continue to be assessed at full and true
17 value as of the first Monday of March.

18 Except that this paragraph shall not apply to an
19 applicant for registration or re-registration of a mobile
20 home, nothing herein contained shall relieve the applicant
21 for registration or re-registration of any other motor
22 vehicle so assessed or subject to assessment of the duty of
23 paying taxes thereon as a condition precedent to
24 registration or re-registration in the event said taxes have
25 not been paid by any prior applicant or owner in all cases

1 where required to be paid.

2 (3) The assessed value of livestock being fed in
3 feeding pens or enclosures on the first Monday in March may
4 be computed by adding the value of livestock more than six
5 (6) months of age being fed on the last day of each month
6 since the last assessment date and dividing the sum by
7 twelve (12).

8 (4) The department of revenue or its agent must
9 ascertain and assess all snowmobiles and campers in his
10 [each] county subject to taxation as of January 1 in each
11 year, and the same shall be assessed to the persons by whom
12 owned or claimed, or in whose possession or control such
13 snowmobile or campers was at 12 M of the first day of
14 January in each year; provided, however, that snowmobiles
15 and campers which constitute inventory of snowmobile dealers
16 and camper dealers shall be assessed to the dealers as of 12
17 M of the first Monday of March in each year."

18 Section 11. Section 53-108, R.C.M. 1947, is amended to
19 read as follows:

20 "53-108. Renewal of registration. Every Except as
21 provided in sections 1 through 9 of this act, every vehicle
22 registration under this act chapter shall expire on December
23 thirty-first of each year and shall be renewed annually upon
24 application and payment of license fees, as provided in
25 sections 53-114 and 53-122, such renewal to take effect on

1 the first day of January of each year. The certificate of
2 registration issued hereunder shall be valid during the
3 registration year only for which issued, and the
4 certificates of ownership shall remain valid until canceled
5 by the registrar of motor vehicles upon a transfer of any
6 interest shown therein and need not be renewed annually.

7 The owner of a vehicle registered under the provisions
8 of this act shall be entitled to operate such vehicles
9 between January first and February fifteenth without
10 displaying the registration certificate of the current year,
11 on condition that such owner shall, during said period,
12 display upon such vehicle the number plates or plate
13 assigned thereto for the previous year."

14 Section 12. Section 53-114, R.C.M. 1947, is amended to
15 read as follows:

16 "53-114. Application for registration of motor
17 vehicles and payment of license fees thereon -- assessment
18 of motor vehicles in the stock of licensed motor vehicle
19 dealers as merchandise. (1) Every owner of a motor vehicle
20 operated or driven upon the public highways of this state
21 shall, for each motor vehicle owned, except as herein
22 otherwise expressly provided, file, or cause to be filed, in
23 the office of the county treasurer wherein such motor
24 vehicle is owned or taxable, an application for
25 registration, or reregistration, upon blank form to be

1 prepared and furnished by the registrar of motor vehicles,
2 which application shall contain:

3 (a) Name and address of owner, giving county, school
4 district, and town or city within whose corporate limits the
5 motor vehicle is taxable.

6 (b) Name and address of conditional sales vendor,
7 mortgagee or holder of other lien against said motor
8 vehicle, with statement of amount owing under such contract
9 or lien.

10 (c) Description of motor vehicle, including make, year
11 model, engine or serial number, manufacturer's model or
12 letter, gross weight, type of body and, if truck, the rated
13 capacity.

14 (d) In case of reregistration, the license number for
15 the preceding year.

16 (e) Such other information as the registrar of motor
17 vehicles may require.

18 (2) Whoever files an application for registration or
19 reregistration of a motor vehicle except of a mobile home as
20 defined in section 84-101, R.C.M. 1947, shall before filing
21 such application with the county treasurer submit the same
22 to the county assessor of said county and said county
23 assessor shall enter on said application in a space to be
24 provided for that purpose, the full and true and the
25 assessed valuation of said vehicle for the year for which

1 said application for registration is made.

2 (3) Whoever files an application for registration or
3 reregistration of a motor vehicle except of a mobile home as
4 defined in section 84-101, R.C.M., 1947, shall upon the
5 filing of said application (1) pay to the county treasurer
6 the registration fee, as provided in section 53-122 and
7 section 53-115, and shall also at such time (2) pay the
8 personal property taxes assessed on the new motor vehicle
9 sales tax against said vehicle for the current year of
10 registration (unless the same shall have been theretofore
11 paid for said year) before the application for registration
12 or reregistration may be accepted by the county treasurer.
13 The county treasurer is hereby empowered to make full and
14 complete investigation of the tax status of said vehicle and
15 any applicant for registration or reregistration must submit
16 proof with respect thereto from the tax records of the
17 proper county at the request of the county treasurer.

18 (4) The amount of taxes on said motor vehicle, except
19 a mobile home as defined in section 84-101, R. C. M., 1947,
20 shall be computed and determined by the county treasurer on
21 the basis of the levy of the year preceding the current year
22 of application for registration or reregistration and such
23 determination shall be entered on the application form in a
24 space provided therefor.

25 (5) Motor vehicles, except mobile homes as defined in

1 section 84-101, R.C.M., 1947, are hereby declared to be
 2 assessable for taxation as of and on the first day of
 3 January in each year irrespective of the time fixed by law
 4 for the assessment of other classes of personal property,
 5 and irrespective of whether or not the levy and tax may be a
 6 lien upon real property within the state of Montana,
 7 provided that in no event shall any motor vehicle be subject
 8 to assessment, levy and taxation more than once in each
 9 year.

10 (6) The applicant for original registration of any
 11 wholly new and unused motor vehicle except a mobile home as
 12 defined in section 84-101, R.C.M., 1947, acquired by
 13 original contract after the first day of January of any year
 14 shall be required, whenever such vehicle has not been
 15 otherwise assessed, to pay the motor vehicle sales tax
 16 provided by section 32-3315, R.C.M., 1947, irrespective of
 17 whether or not such vehicle was in the state of Montana on
 18 the first day of January of such year.

19 (7) Upon accepting application for registration or
 20 reregistration of any motor vehicle which is subject to
 21 taxation in this state on January 1 in any year, and upon
 22 payment of taxes, the county treasurer shall stamp on said
 23 application: "taxes on this vehicle due January 1 of current
 24 year paid by applicant, prior applicant or owner and this
 25 vehicle is eligible for registration."

1 Upon accepting application for registration of any
 2 motor vehicle which was not subject to taxation in this
 3 state on January 1st in any year, the county treasurer shall
 4 indicate such fact by proper entry on said application.

5 (8) The registrar of motor vehicles shall have
 6 authority to make proper entry on any certificate of title
 7 to any motor vehicle respecting payment of taxes in accord
 8 with the facts.

9 (9) Motor vehicles subject to anniversary date
 10 registration as provided in sections 1 through 9 of this act
 11 are excepted from the provisions of (5), (6), and (7) of
 12 this section."

13 Section 13. Section 53-115, R.C.M. 1947, is amended to
 14 read as follows:

15 "53-115. Time for making application. Registration
 16 must be renewed annually and license fees paid annually.
 17 ~~All~~ Except as provided in sections 1 through 9 of this act,
 18 all registrations expire on December 31 of the year in which
 19 they are issued and application for registration, or
 20 reregistration, must be filed with the county treasurer as
 21 aforesaid not later than February 15 of each year. Provided,
 22 however, that in the event of transfer of a motor vehicle
 23 during the registration year, such motor vehicle shall be
 24 reregistered and relicensed as provided by statute."

25 SECTION 14. SECTION 32-3201, R.C.M. 1947, IS AMENDED

1 TO READ AS FOLLOWS:

2 "32-3201. Time for payment of fees. (1) A person who
3 owns or operates a vehicle subject to the fees provided in
4 sections 32-3301 through 32-3308 and section 32-3310 shall
5 pay the fees provided in this chapter.

6 (2) Prior to or at the time of registration of the
7 vehicle as required under Title 53, or prior to the
8 operation of the vehicle on the public highways, fees paid
9 shall be the full amount provided in this chapter unless
10 otherwise provided by law. With respect to vehicles
11 operating on the highways with a current rear windshield
12 sticker issued under the provisions of section 53-109.1 or
13 section 53-109.2, the fees provided in this chapter shall be
14 due and payable at the time of registration.

15 (3) A person who makes application for license after
16 the first day of July of any year shall pay one-half (1/2)
17 of those fees.

18 (4) A person who makes application for registration
19 required under Title 53, chapter 1, for a period of time
20 other than the calendar year, the fees provided in Title 32,
21 chapter 33, shall be computed for the registration period at
22 one-twelfth (1/12) of applicable fee for each month or part
23 of month in the registration period."

24 SECTION 15. SECTION 32-3315, R.C.M. 1947, IS AMENDED
25 TO READ AS FOLLOWS:

1 "32-3315. Sales tax on new motor vehicles. (1) In
2 consideration of the right to use the highways of the state,
3 there shall be imposed a tax upon all sales of new motor
4 vehicles for which a license is sought and an original
5 application for title is made. The word motor vehicle as
6 used in this section means automobiles, auto trucks and
7 motorcycles, propelled by their own power, used upon the
8 public highways of the state. The tax shall be paid by the
9 purchaser when he applies for his original Montana license
10 through the county treasurer.

11 (2) The sales tax shall be:

12 (a) One and one-half per cent (1 1/2%) of the F.O.B.
13 factory list price or F.O.B. port of entry list price,
14 during the first quarter of the year or prorated one-twelfth
15 (1/12) for each month or part of month for a registration
16 period other than a calendar year or calendar quarter.

17 (b) One and one-eighth per cent (1 1/8%) of the list
18 price during the second quarter of the year.

19 (c) Three-fourths (3/4) of one per cent (1%) during
20 the third quarter of the year.

21 (d) Three-eighths (3/8) of one per cent (1%) during
22 the fourth quarter of the year.

23 (3) If the manufacturer or importer fails to furnish
24 the F.O.B. factory list price or F.O.B. port of entry list
25 price, the department may use published price lists.

1 (4) The proceeds from this tax shall be remitted to
2 the state treasurer every thirty (30) days for credit to the
3 state highway account of the earmarked revenue fund.

4 (5) The new vehicle is not subject to any other
5 assessment or taxation during the calendar year in which the
6 original application for title is made."

7 Section 16. This act is effective upon passage and
8 approval.

-End-

SENATE BILL NO. 113

INTRODUCED BY GRAHAM, DEVINE, SEIBEL, BOYLAN, CONOVER,
BLAYLOCK, MATHERS, MCCALLUM, ABER, KOLSTAD, MCOMBER,
NORMAN, LYNCH, R. SMITH, GOODOVER

A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH
ANNIVERSARY DATE REGISTRATION FOR MOTOR VEHICLES; PROVIDING
FOR THE PAYMENT OF TAXES AND FEES THEREON; PROVIDING FOR A
LIEN DATE; PROVIDING FOR THE ADMINISTRATION OF THE ACT; AND
AMENDING SECTIONS 32-3201, 32-3315, 53-108, 53-114, 53-115,
AND 84-406, R.C.M. 1947; AND PROVIDING AN EFFECTIVE DATE."

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

Section 1. Definitions. For purposes of this act
"vehicle" means any motor vehicle as defined in section
53-104, R.C.M. 1947, subject to annual registration in this
state, except:

(a) vehicles owned or leased and operated by the
government of the United States, of the state of Montana or
its political subdivisions;

(b) mobile homes and motor homes;

(c) vehicles that are registered in accordance with,
or subject to, sections 53-106.1, 53-106.2, 53-106.8, or
53-148, R.C.M. 1947;

(d) trucks exceeding a licensed gross vehicle weight

of 10,000 pounds;

(e) trailers, semi-trailers, tractors, buses,
motorcycles, and cycle motors;

(f) special mobile equipment as defined in section
53-642, R.C.M. 1947.

Section 2. Registration period based on first
registration. Notwithstanding any other provisions of Title
53 regarding the registration of motor vehicles, commencing
January 1, 1976, all vehicles subject to the provisions of
this act shall be registered for twelve (12) month periods
based upon the time they are first registered in this state
pursuant to this act.

Section 3. Registration periods designated. There
shall be ten (10) registration periods, each of which shall
commence on the first day of a calendar month. The periods
are designated as follows:

- (1) -- March 1 through March 31 ----- 1st period
- (2) -- April 1 through April 30 ----- 2nd period
- (3) -- May 1 through May 31 ----- 3rd period
- (4) -- June 1 through June 30 ----- 4th period
- (5) -- July 1 through July 31 ----- 5th period
- (6) -- August 1 through August 31 ----- 6th period
- (7) -- September 1 through September 30 ----- 7th period
- (8) -- October 1 through October 31 ----- 8th period
- (9) -- November 1 through November 30 ----- 9th period

~~(10) December 1 through December 31 ----- 10th period
 For purposes of this act the period January 1 through
 January 31 shall be considered the 10th period of the year
 preceding and the period February 1 through February 28/29
 shall be considered the 1st period.~~

- (1) JANUARY 1 THROUGH JANUARY 31 1ST PERIOD
- (2) FEBRUARY 1 THROUGH FEBRUARY 28/29 2ND PERIOD
- (3) MARCH 1 THROUGH MARCH 31 3RD PERIOD
- (4) APRIL 1 THROUGH APRIL 30 4TH PERIOD
- (5) MAY 1 THROUGH MAY 31 5TH PERIOD
- (6) JUNE 1 THROUGH JUNE 30 6TH PERIOD
- (7) JULY 1 THROUGH JULY 31 7TH PERIOD
- (8) AUGUST 1 THROUGH AUGUST 31 8TH PERIOD
- (9) SEPTEMBER 1 THROUGH SEPTEMBER 30 9TH PERIOD
- (10) OCTOBER 1 THROUGH OCTOBER 31 10TH PERIOD

FOR PURPOSES OF THIS ACT THE PERIOD NOVEMBER 1 THROUGH
 NOVEMBER 30 SHALL BE CONSIDERED THE 10TH PERIOD PRECEDING
 AND THE PERIOD DECEMBER 1 THROUGH DECEMBER 31 SHALL BE
 CONSIDERED THE 1ST PERIOD OF THE YEAR FOLLOWING.

Section 4. Reregistration on anniversary date --
 registrar to make rules. A vehicle that has once been
 registered for any of the above-designated periods shall
 thereafter be reregistered for a like period on or before
 the anniversary date of the initial registration. The
 anniversary date ~~shall be the last~~ FOR REREGISTRATION SHALL

BE THE 25TH day of the month for the designated registration
 period. The registrar of motor vehicles shall adopt rules
 for the implementation and administration of this act and
 for the identification of the registration on the vehicles.
 The registrar shall provide for simultaneous registration of
 multiple vehicles which have common ownership regardless of
 their individual registration periods.

Section 5. Transitional and new registrations. Each
 vehicle currently registered in this state and subject to
 the provisions of this act shall be reregistered under the
 provisions of this act and shall be assigned a registration
 period which shall correspond to the last digit on the
 license plate issued to that vehicle in the year 1975.
 Vehicles which are registered for the first time in this
 state shall be assigned a registration period corresponding
 to when they are first registered in this state. The
 registration period for a vehicle shall thereafter remain
 the same from year to year.

Section 6. When vehicle property tax is due. Property
 taxes and new car taxes shall be paid on the date of
 registration or reregistration of the vehicle. If the
 anniversary date for reregistration of a vehicle shall pass
 while the vehicle is owned and held for sale by a licensed
 new or used car dealer, property taxes shall abate on such
 vehicle PROPERLY REPORTED WITH THE DEPARTMENT OF REVENUE

1 until the vehicle is sold and thereafter the purchaser shall
2 pay the pro rata balance of the taxes due and owing on the
3 vehicle.

4 Section 7. Department of revenue AND DEPARTMENT OF
5 HIGHWAYS to make rules. The department of revenue shall
6 adopt rules for the payment of property taxes and THE
7 DEPARTMENT OF HIGHWAYS SHALL ADOPT RULES FOR THE PAYMENT OF
8 new car taxes under the provisions of this act. The
9 department of revenue may adopt regulations for the
10 proration of taxes for the implementation and administration
11 of this act, but shall specifically provide that new car
12 taxes shall be for a full registration period of not less
13 than eleven (11) months and not more than thirteen (13)
14 months.

15 Section 8. Proration of fees during transition. For
16 purposes of implementation, all vehicles subject to this act
17 shall be registered or reregistered as previously required
18 by law between January 1, 1976 and February 15, 1976,
19 provided, however, that all taxes and other fees due thereon
20 shall be prorated from January 1, 1976 until the first day
21 of the period in which the vehicle shall be registered under
22 the provisions of this act and as indicated by the last
23 digit on the license plate issued to such vehicle in 1975.
24 Commencing March 1, 1976, THEREAFTER, DURING THE APPROPRIATE
25 ANNIVERSARY REGISTRATION PERIOD, each vehicle shall again

1 register or reregister and thereon shall pay all taxes and
2 fees due thereon for a twelve (12) month period.

3 Section 9. Assessment on first day of registration
4 period. Vehicles subject to the provisions of this act shall
5 be assessed as of the first day of ~~their--respective~~
6 ~~registration--periods~~ THE YEAR IN WHICH THE REGISTRATION
7 PERIOD OCCURS and a lien for taxes and fees due thereon
8 shall occur on the anniversary date of the registration and
9 shall continue thereafter until such fees and taxes shall
10 have been paid, ~~PROVIDED, HOWEVER, THAT THE APPRAISED VALUE~~
11 ~~OF VEHICLES SUBJECT TO THIS ACT SHALL BE FIXED AND~~
12 ~~DETERMINED AS OF THE FIRST DAY OF JANUARY OF THE YEAR IN~~
13 ~~WHICH THE VEHICLES SHALL BE REGISTERED OR REREGISTERED.~~

14 Section 10. Section 84-406, R.C.M. 1947, is amended to
15 read as follows:

16 "84-406. Time of assessment -- motor vehicles --
17 mobile homes -- livestock -- snowmobiles. (1) The department
18 of revenue or its agent must, between the first Monday of
19 March and the second Monday of July in each year, ascertain
20 the names of all taxable inhabitants, and assess all
21 property in each county subject to taxation, except such as
22 is required to be assessed by the state department of
23 revenue, and must assess such property to the persons by
24 whom it was owned or claimed, or in whose possession or
25 control it was at 12 midnight of the first Monday of March

1 next preceding. It must also ascertain and assess all mobile
2 homes arriving in his [each] county after 12 midnight of the
3 first Monday of March next preceding. The procedure provided
4 by this section shall not apply to:

5 (a) Motor vehicles which are required by subdivision
6 (2) hereof to be assessed as of the first day of January, or
7 upon their anniversary registration date; but no mistake in
8 the name of the owner or supposed owner of real property
9 renders the assessment thereof invalid.

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

14 (c) Property defined in section 53-642 as "special
15 mobile equipment" shall be subject to assessment of personal
16 property taxes either on the date that application is made
17 for a special mobile equipment plate, if that date falls
18 between the first day of January and the first Monday of
19 March, or on the first Monday of March.

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

22 (e) Snowmobiles and campers which are required by
23 subdivision 4 hereof to be assessed as of the first day of
24 January.

25 (2) The department or its agent must ascertain and

1 assess all motor vehicles, except mobile homes, in each
2 county subject to taxation as of January 1, or as of the
3 anniversary registration date of those vehicles subject to
4 sections 1 through 9 of this act, in each year, and the same
5 shall be assessed to the persons by whom owned or claimed,
6 or in whose possession or control such vehicle was at 12
7 midnight of the first day of January or the anniversary
8 registration date thereof, whichever is applicable, in each
9 year. Provided that such tax shall not be assessed against
10 motor vehicles which constitute inventory of motor vehicle
11 dealers as of January 1, but said vehicles, and all other
12 motor vehicles brought into the state subsequent to January
13 1, as motor vehicle dealer's inventory, shall be assessed to
14 their respective purchasers as of the dates said vehicles
15 are registered by said purchasers, and purchasers means and
16 includes dealers who apply for registration or
17 re-registration of motor vehicles, except as otherwise
18 provided by section 32-3315. Goods, wares and merchandise of
19 motor vehicle dealers, other than new motor vehicles and new
20 mobile homes, shall continue to be assessed at full and true
21 value as of the first Monday of March.

22 Except that this paragraph shall not apply to an
23 applicant for registration or re-registration of a mobile
24 home, nothing herein contained shall relieve the applicant
25 for registration or re-registration of any other motor

1 vehicle so assessed or subject to assessment of the duty of
 2 paying taxes thereon as a condition precedent to
 3 registration or re-registration in the event said taxes have
 4 not been paid by any prior applicant or owner in all cases
 5 where required to be paid.

6 (3) The assessed value of livestock being fed in
 7 feeding pens or enclosures on the first Monday in March may
 8 be computed by adding the value of livestock more than six
 9 (6) months of age being fed on the last day of each month
 10 since the last assessment date and dividing the sum by
 11 twelve (12).

12 (4) The department of revenue or its agent must
 13 ascertain and assess all snowmobiles and campers in his
 14 [each] county subject to taxation as of January 1 in each
 15 year, and the same shall be assessed to the persons by whom
 16 owned or claimed, or in whose possession or control such
 17 snowmobile or campers was at 12 M of the first day of
 18 January in each year; provided, however, that snowmobiles
 19 and campers which constitute inventory of snowmobile dealers
 20 and camper dealers shall be assessed to the dealers as of 12
 21 M of the first Monday of March in each year."

22 Section 11. Section 53-108, R.C.M. 1947, is amended to
 23 read as follows:

24 "53-108. Renewal of registration. Every Except as
 25 provided in sections 1 through 9 of this act, every vehicle

1 registration under this act chapter shall expire on December
 2 thirty-first of each year and shall be renewed annually upon
 3 application and payment of license fees, as provided in
 4 sections 53-114 and 53-122, such renewal to take effect on
 5 the first day of January of each year. The certificate of
 6 registration issued hereunder shall be valid during the
 7 registration year only for which issued, and the
 8 certificates of ownership shall remain valid until canceled
 9 by the registrar of motor vehicles upon a transfer of any
 10 interest shown therein and need not be renewed annually.

11 The owner of a vehicle registered under the provisions
 12 of this act shall be entitled to operate such vehicles
 13 between January first and February fifteenth without
 14 displaying the registration certificate of the current year,
 15 on condition that such owner shall, during said period,
 16 display upon such vehicle the number plates or plate
 17 assigned thereto for the previous year."

18 Section 12. Section 53-114, R.C.M. 1947, is amended to
 19 read as follows:

20 "53-114. Application for registration of motor
 21 vehicles and payment of license fees thereon -- assessment
 22 of motor vehicles in the stock of licensed motor vehicle
 23 dealers as merchandise. (1) Every owner of a motor vehicle
 24 operated or driven upon the public highways of this state
 25 shall, for each motor vehicle owned, except as herein

1 otherwise expressly provided, file, or cause to be filed, in
 2 the office of the county treasurer wherein such motor
 3 vehicle is owned or taxable, an application for
 4 registration, or reregistration, upon blank form to be
 5 prepared and furnished by the registrar of motor vehicles,
 6 which application shall contain:

7 (a) Name and address of owner, giving county, school
 8 district, and town or city within whose corporate limits the
 9 motor vehicle is taxable.

10 (b) Name and address of conditional sales vendor,
 11 mortgagee or holder of other lien against said motor
 12 vehicle, with statement of amount owing under such contract
 13 or lien.

14 (c) Description of motor vehicle, including make, year
 15 model, engine or serial number, manufacturer's model or
 16 letter, gross weight, type of body and, if truck, the rated
 17 capacity.

18 (d) In case of reregistration, the license number for
 19 the preceding year.

20 (e) Such other information as the registrar of motor
 21 vehicles may require.

22 (2) Whoever files an application for registration or
 23 reregistration of a motor vehicle except of a mobile home as
 24 defined in section 84-101, R.C.M. 1947, shall before filing
 25 such application with the county treasurer submit the same

1 to the county assessor of said county and said county
 2 assessor shall enter on said application in a space to be
 3 provided for that purpose, the full and true and the
 4 assessed valuation of said vehicle for the year for which
 5 said application for registration is made.

6 (3) Whoever files an application for registration or
 7 reregistration of a motor vehicle except of a mobile home as
 8 defined in section 84-101, R.C.M., 1947, shall upon the
 9 filing of said application (1) pay to the county treasurer
 10 the registration fee, as provided in section 53-122 and
 11 section 53-115, and shall also at such time (2) pay the
 12 personal property taxes assessed on the new motor vehicle
 13 sales tax against said vehicle for the current year of
 14 registration (unless the same shall have been theretofore
 15 paid for said year) before the application for registration
 16 or reregistration may be accepted by the county treasurer.
 17 The county treasurer is hereby empowered to make full and
 18 complete investigation of the tax status of said vehicle and
 19 any applicant for registration or reregistration must submit
 20 proof with respect thereto from the tax records of the
 21 proper county at the request of the county treasurer.

22 (4) The amount of taxes on said motor vehicle, except
 23 a mobile home as defined in section 84-101, R. C. M., 1947,
 24 shall be computed and determined by the county treasurer on
 25 the basis of the levy of the year preceding the current year

1 of application for registration or reregistration and such
2 determination shall be entered on the application form in a
3 space provided therefor.

4 (5) Motor vehicles, except mobile homes as defined in
5 section 84-101, R.C.M., 1947, are hereby declared to be
6 assessable for taxation as of and on the first day of
7 January in each year irrespective of the time fixed by law
8 for the assessment of other classes of personal property,
9 and irrespective of whether or not the levy and tax may be a
10 lien upon real property within the state of Montana,
11 provided that in no event shall any motor vehicle be subject
12 to assessment, levy and taxation more than once in each
13 year.

14 (6) The applicant for original registration of any
15 wholly new and unused motor vehicle except a mobile home as
16 defined in section 84-101, R.C.M., 1947, acquired by
17 original contract after the first day of January of any year
18 shall be required, whenever such vehicle has not been
19 otherwise assessed, to pay the motor vehicle sales tax
20 provided by section 32-3315, R.C.M., 1947, irrespective of
21 whether or not such vehicle was in the state of Montana on
22 the first day of January of such year.

23 (7) Upon accepting application for registration or
24 reregistration of any motor vehicle which is subject to
25 taxation in this state on January 1 in any year, and upon

1 payment of taxes, the county treasurer shall stamp on said
2 application: "taxes on this vehicle due January 1 of current
3 year paid by applicant, prior applicant or owner and this
4 vehicle is eligible for registration."

5 Upon accepting application for registration of any
6 motor vehicle which was not subject to taxation in this
7 state on January 1st in any year, the county treasurer shall
8 indicate such fact by proper entry on said application.

9 (8) The registrar of motor vehicles shall have
10 authority to make proper entry on any certificate of title
11 to any motor vehicle respecting payment of taxes in accord
12 with the facts.

13 (9) Motor vehicles subject to anniversary date
14 registration as provided in sections 1 through 9 of this act
15 are excepted EXEMPT from the provisions of (5), (6), and (7)
16 of this section."

17 Section 13. Section 53-115, R.C.M. 1947, is amended to
18 read as follows:

19 "53-115. Time for making application. Registration
20 must be renewed annually and license fees paid annually.
21 ~~All~~ Except as provided in sections 1 through 9 of this act,
22 all registrations expire on December 31 of the year in which
23 they are issued and application for registration, or
24 reregistration, must be filed with the county treasurer as
25 aforesaid not later than February 15 of each year. Provided,

1 however, that in the event of transfer of a motor vehicle
2 during the registration year, such motor vehicle shall be
3 reregistered and relicensed as provided by statute."

4 SECTION 14. SECTION 32-3201, R.C.M. 1947, IS AMENDED
5 TO READ AS FOLLOWS:

6 "32-3201. Time for payment of fees. (1) A person who
7 owns or operates a vehicle subject to the fees provided in
8 sections 32-3301 through 32-3308 and section 32-3310 shall
9 pay the fees provided in this chapter.

10 (2) Prior to or at the time of registration of the
11 vehicle as required under Title 53, or prior to the
12 operation of the vehicle on the public highways, fees paid
13 shall be the full amount provided in this chapter unless
14 otherwise provided by law. With respect to vehicles
15 operating on the highways with a current rear windshield
16 sticker issued under the provisions of section 53-109.1 or
17 section 53-109.2, the fees provided in this chapter shall be
18 due and payable at the time of registration.

19 (3) A person who makes application for license after
20 the first day of July of any year shall pay one-half (1/2)
21 of those fees.

22 (4) A WHEN A person who makes application for
23 registration required under Title 53, chapter 1, for a
24 period of time other than the calendar year, the fees
25 provided in Title 32, chapter 33, shall be computed for the

1 registration period at one-twelfth (1/12) of applicable fee
2 for each month or part of month in the registration period."

3 SECTION 15. SECTION 32-3315, R.C.M. 1947, IS AMENDED
4 TO READ AS FOLLOWS:

5 "32-3315. Sales tax on new motor vehicles. (1) In
6 consideration of the right to use the highways of the state,
7 there shall be imposed a tax upon all sales of new motor
8 vehicles for which a license is sought and an original
9 application for title is made. The word motor vehicle as
10 used in this section means automobiles, auto trucks and
11 motorcycles, propelled by their own power, used upon the
12 public highways of the state. The tax shall be paid by the
13 purchaser when he applies for his original Montana license
14 through the county treasurer.

15 (2) The sales tax shall be:

16 (a) One and one-half per cent (1 1/2%) of the F.O.B.
17 factory list price or F.O.B. port of entry list price,
18 during the first quarter of the year or prorated one-twelfth
19 (1/12) for each month or part of month for a registration
20 period other than a calendar year or calendar quarter.

21 (b) One and one-eighth per cent (1 1/8%) of the list
22 price during the second quarter of the year.

23 (c) Three-fourths (3/4) of one per cent (1%) during
24 the third quarter of the year.

25 (d) Three-eighths (3/8) of one per cent (1%) during

1 the fourth quarter of the year.

2 (3) If the manufacturer or importer fails to furnish
3 the F.O.B. factory list price or F.O.B. port of entry list
4 price, the department may use published price lists.

5 (4) The proceeds from this tax shall be remitted to
6 the state treasurer every thirty (30) days for credit to the
7 state highway account of the earmarked revenue fund.

8 (5) The new vehicle is not subject to any other
9 assessment or taxation during the calendar year in which the
10 original application for title is made."

11 Section 16. This act is effective upon passage and
12 approval.

-End-

SENATE BILL NO. 113

INTRODUCED BY GRAHAM, DEVINE, SEIBEL, BOYLAN, CONOVER,
BLAYLOCK, MATHERS, MCCALLUM, ABER, KOLSTAD, MCOMBER,
NORMAN, LYNCH, R. SMITH, GOODOVER

A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH
ANNIVERSARY DATE REGISTRATION FOR MOTOR VEHICLES; PROVIDING
FOR THE PAYMENT OF TAXES AND FEES THEREON; PROVIDING FOR A
LIEN DATE; PROVIDING FOR THE ADMINISTRATION OF THE ACT; AND
AMENDING SECTIONS 32-3201, 32-3315, 53-108, 53-114, 53-115,
AND 84-406, R.C.M. 1947; AND PROVIDING AN EFFECTIVE DATE."

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

Section 1. Definitions. For purposes of this act
"vehicle" means any motor vehicle as defined in section
53-104, R.C.M. 1947, subject to annual registration in this
state, except:

(a) vehicles owned or leased and operated by the
government of the United States, of the state of Montana or
its political subdivisions;

(b) mobile homes and motor homes;

(c) vehicles that are registered in accordance with,
or subject to, sections 53-106.1, 53-106.2, 53-106.8, or
53-148, R.C.M. 1947;

(d) trucks exceeding a licensed gross vehicle weight

of 10,000 pounds;

(e) trailers, semi-trailers, tractors, buses,
motorcycles, and cycle motors;

(f) special mobile equipment as defined in section
53-642, R.C.M. 1947.

Section 2. Registration period based on first
registration. Notwithstanding any other provisions of Title
53 regarding the registration of motor vehicles, commencing
January 1, 1976, all vehicles subject to the provisions of
this act shall be registered for twelve (12) month periods
based upon the time they are first registered in this state
pursuant to this act.

Section 3. Registration periods designated. There
shall be ten (10) registration periods, each of which shall
commence on the first day of a calendar month. The periods
are designated as follows:

- (1) -- March 1 through March 31 ----- 1st period
- (2) -- April 1 through April 30 ----- 2nd period
- (3) -- May 1 through May 31 ----- 3rd period
- (4) -- June 1 through June 30 ----- 4th period
- (5) -- July 1 through July 31 ----- 5th period
- (6) -- August 1 through August 31 ----- 6th period
- (7) -- September 1 through September 30 ----- 7th period
- (8) -- October 1 through October 31 ----- 8th period
- (9) -- November 1 through November 30 ----- 9th period

~~(10) December 1 through December 31-----10th-period
 For purposes of this act the period January 1 through
 January 31 shall be considered the 10th period of the year
 preceding and the period February 1 through February 28/29
 shall be considered the 1st period.~~

- (1) JANUARY 1 THROUGH JANUARY 31 1ST PERIOD
- (2) FEBRUARY 1 THROUGH FEBRUARY 28/29 2ND PERIOD
- (3) MARCH 1 THROUGH MARCH 31 3RD PERIOD
- (4) APRIL 1 THROUGH APRIL 30 4TH PERIOD
- (5) MAY 1 THROUGH MAY 31 5TH PERIOD
- (6) JUNE 1 THROUGH JUNE 30 6TH PERIOD
- (7) JULY 1 THROUGH JULY 31 7TH PERIOD
- (8) AUGUST 1 THROUGH AUGUST 31 8TH PERIOD
- (9) SEPTEMBER 1 THROUGH SEPTEMBER 30 9TH PERIOD
- (10) OCTOBER 1 THROUGH OCTOBER 31 10TH PERIOD

FOR PURPOSES OF THIS ACT THE PERIOD NOVEMBER 1 THROUGH
 NOVEMBER 30 SHALL BE CONSIDERED THE 10TH PERIOD PRECEDING
 AND THE PERIOD DECEMBER 1 THROUGH DECEMBER 31 SHALL BE
 CONSIDERED THE 1ST PERIOD OF THE YEAR FOLLOWING.

Section 4. Reregistration on anniversary date --
 registrar to make rules. A vehicle that has once been
 registered for any of the above-designated periods shall
 thereafter be reregistered for a like period on or before
 the anniversary date of the initial registration. The
 anniversary date ~~shall be the last~~ FOR REREGISTRATION SHALL

BE THE 25TH day of the month for the designated registration
 period. The registrar of motor vehicles shall adopt rules
 for the implementation and administration of this act and
 for the identification of the registration on the vehicles.
 The registrar shall provide for simultaneous registration of
 multiple vehicles which have common ownership regardless of
 their individual registration periods.

Section 5. Transitional and new registrations. Each
 vehicle currently registered in this state and subject to
 the provisions of this act shall be reregistered under the
 provisions of this act and shall be assigned a registration
 period which shall correspond to the last digit on the
 license plate issued to that vehicle in the year 1975.
 Vehicles which are registered for the first time in this
 state shall be assigned a registration period corresponding
 to when they are first registered in this state. The
 registration period for a vehicle shall thereafter remain
 the same from year to year.

Section 6. When vehicle property tax is due. Property
 taxes and new car taxes shall be paid on the date of
 registration or reregistration of the vehicle. If the
 anniversary date for reregistration of a vehicle shall pass
 while the vehicle is owned and held for sale by a licensed
 new or used car dealer, property taxes shall abate on such
 vehicle PROPERLY REPORTED WITH THE DEPARTMENT OF REVENUE

1 until the vehicle is sold and thereafter the purchaser shall
2 pay the pro rata balance of the taxes due and owing on the
3 vehicle.

4 Section 7. Department of revenue AND DEPARTMENT OF
5 HIGHWAYS to make rules. The department of revenue shall
6 adopt rules for the payment of property taxes and THE
7 DEPARTMENT OF HIGHWAYS SHALL ADOPT RULES FOR THE PAYMENT OF
8 new car taxes under the provisions of this act. The
9 department of revenue may adopt regulations for the
10 proration of taxes for the implementation and administration
11 of this act, but shall specifically provide that new car
12 taxes shall be for a full registration period of not less
13 than eleven (11) months and not more than thirteen (13)
14 months.

15 Section 8. Proration of fees during transition. For
16 purposes of implementation, all vehicles subject to this act
17 shall be registered or reregistered as previously required
18 by law between January 1, 1976 and February 15, 1976,
19 provided, however, that all taxes and other fees due thereon
20 shall be prorated from January 1, 1976 until the first day
21 of the period in which the vehicle shall be registered under
22 the provisions of this act and as indicated by the last
23 digit on the license plate issued to such vehicle in 1975.
24 Commencing March 17, 1976, THEREAFTER, DURING THE APPROPRIATE
25 ANNIVERSARY REGISTRATION PERIOD, each vehicle shall again

1 register or reregister and thereon shall pay all taxes and
2 fees due thereon for a twelve (12) month period.

3 Section 9. Assessment on first day of registration
4 period. Vehicles subject to the provisions of this act shall
5 be assessed as of the first day of ~~their--respective~~
6 ~~registration-periods~~ THE YEAR IN WHICH THE REGISTRATION
7 PERIOD OCCURS and a lien for taxes and fees due thereon
8 shall occur on the anniversary date of the registration and
9 shall continue thereafter until such fees and taxes shall
10 have been paid, ~~PROVIDED, HOWEVER, THAT THE APPRAISED--VALUE~~
11 ~~OF--VEHICLES--SUBJECT--TO--THIS--ACT--SHALL--BE--FIXED AND~~
12 ~~DETERMINED AS OF THE FIRST DAY OF JANUARY--OF--THE--YEAR--IN~~
13 ~~WHICH THE VEHICLES SHALL BE REGISTERED OR REREGISTERED.~~

14 Section 10. Section 84-406, R.C.M. 1947, is amended to
15 read as follows:

16 "84-406. Time of assessment -- motor vehicles --
17 mobile homes -- livestock -- snowmobiles. (1) The department
18 of revenue or its agent must, between the first Monday of
19 March and the second Monday of July in each year, ascertain
20 the names of all taxable inhabitants, and assess all
21 property in each county subject to taxation, except such as
22 is required to be assessed by the state department of
23 revenue, and must assess such property to the persons by
24 whom it was owned or claimed, or in whose possession or
25 control it was at 12 midnight of the first Monday of March

1 next preceding. It must also ascertain and assess all mobile
 2 homes arriving in his [each] county after 12 midnight of the
 3 first Monday of March next preceding. The procedure provided
 4 by this section shall not apply to:

5 (a) Motor vehicles which are required by subdivision
 6 (2) hereof to be assessed as of the first day of January, or
 7 upon their anniversary registration date; but no mistake in
 8 the name of the owner or supposed owner of real property
 9 renders the assessment thereof invalid.

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

14 (c) Property defined in section 53-642 as "special
 15 mobile equipment" shall be subject to assessment of personal
 16 property taxes either on the date that application is made
 17 for a special mobile equipment plate, if that date falls
 18 between the first day of January and the first Monday of
 19 March, or on the first Monday of March.

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

22 (e) Snowmobiles and campers which are required by
 23 subdivision 4 hereof to be assessed as of the first day of
 24 January.

25 (2) The department or its agent must ascertain and

1 assess all motor vehicles, except mobile homes, in each
 2 county subject to taxation as of January 1, or as of the
 3 anniversary registration date of those vehicles subject to
 4 sections 1 through 9 of this act, in each year, and the same
 5 shall be assessed to the persons by whom owned or claimed,
 6 or in whose possession or control such vehicle was at 12
 7 midnight of the first day of January or the anniversary
 8 registration date thereof, whichever is applicable, in each
 9 year. Provided that such tax shall not be assessed against
 10 motor vehicles which constitute inventory of motor vehicle
 11 dealers as of January 1, but said vehicles, and all other
 12 motor vehicles brought into the state subsequent to January
 13 1, as motor vehicle dealer's inventory, shall be assessed to
 14 their respective purchasers as of the dates said vehicles
 15 are registered by said purchasers, and purchasers means and
 16 includes dealers who apply for registration or
 17 re-registration of motor vehicles, except as otherwise
 18 provided by section 32-3315. Goods, wares and merchandise of
 19 motor vehicle dealers, other than new motor vehicles and new
 20 mobile homes, shall continue to be assessed at full and true
 21 value as of the first Monday of March.

22 Except that this paragraph shall not apply to an
 23 applicant for registration or re-registration of a mobile
 24 home, nothing herein contained shall relieve the applicant
 25 for registration or re-registration of any other motor

1 vehicle so assessed or subject to assessment of the duty of
 2 paying taxes thereon as a condition precedent to
 3 registration or re-registration in the event said taxes have
 4 not been paid by any prior applicant or owner in all cases
 5 where required to be paid.

6 (3) The assessed value of livestock being fed in
 7 feeding pens or enclosures on the first Monday in March may
 8 be computed by adding the value of livestock more than six
 9 (6) months of age being fed on the last day of each month
 10 since the last assessment date and dividing the sum by
 11 twelve (12).

12 (4) The department of revenue or its agent must
 13 ascertain and assess all snowmobiles and campers in his
 14 [each] county subject to taxation as of January 1 in each
 15 year, and the same shall be assessed to the persons by whom
 16 owned or claimed, or in whose possession or control such
 17 snowmobile or campers was at 12 M of the first day of
 18 January in each year; provided, however, that snowmobiles
 19 and campers which constitute inventory of snowmobile dealers
 20 and camper dealers shall be assessed to the dealers as of 12
 21 M of the first Monday of March in each year."

22 Section 11. Section 53-108, R.C.M. 1947, is amended to
 23 read as follows;

24 "53-108. Renewal of registration. Every Except as
 25 provided in sections 1 through 9 of this act, every vehicle

1 registration under this ~~act~~ chapter shall expire on December
 2 thirty-first of each year and shall be renewed annually upon
 3 application and payment of license fees, as provided in
 4 sections 53-114 and 53-122, such renewal to take effect on
 5 the first day of January of each year. The certificate of
 6 registration issued hereunder shall be valid during the
 7 registration year only for which issued, and the
 8 certificates of ownership shall remain valid until canceled
 9 by the registrar of motor vehicles upon a transfer of any
 10 interest shown therein and need not be renewed annually.

11 The owner of a vehicle registered under the provisions
 12 of this act shall be entitled to operate such vehicles
 13 between January first and February fifteenth without
 14 displaying the registration certificate of the current year,
 15 on condition that such owner shall, during said period,
 16 display upon such vehicle the number plates or plate
 17 assigned thereto for the previous year."

18 Section 12. Section 53-114, R.C.M. 1947, is amended to
 19 read as follows:

20 "53-114. Application for registration of motor
 21 vehicles and payment of license fees thereon -- assessment
 22 of motor vehicles in the stock of licensed motor vehicle
 23 dealers as merchandise. (1) Every owner of a motor vehicle
 24 operated or driven upon the public highways of this state
 25 shall, for each motor vehicle owned, except as herein

1 otherwise expressly provided, file, or cause to be filed, in
 2 the office of the county treasurer wherein such motor
 3 vehicle is owned or taxable, an application for
 4 registration, or reregistration, upon blank form to be
 5 prepared and furnished by the registrar of motor vehicles,
 6 which application shall contain:

7 (a) Name and address of owner, giving county, school
 8 district, and town or city within whose corporate limits the
 9 motor vehicle is taxable.

10 (b) Name and address of conditional sales vendor,
 11 mortgagee or holder of other lien against said motor
 12 vehicle, with statement of amount owing under such contract
 13 or lien.

14 (c) Description of motor vehicle, including make, year
 15 model, engine or serial number, manufacturer's model or
 16 letter, gross weight, type of body and, if truck, the rated
 17 capacity.

18 (d) In case of reregistration, the license number for
 19 the preceding year.

20 (e) Such other information as the registrar of motor
 21 vehicles may require.

22 (2) Whoever files an application for registration or
 23 reregistration of a motor vehicle except of a mobile home as
 24 defined in section 84-101, R.C.M. 1947, shall before filing
 25 such application with the county treasurer submit the same

1 to the county assessor of said county and said county
 2 assessor shall enter on said application in a space to be
 3 provided for that purpose, the full and true and the
 4 assessed valuation of said vehicle for the year for which
 5 said application for registration is made.

6 (3) Whoever files an application for registration or
 7 reregistration of a motor vehicle except of a mobile home as
 8 defined in section 84-101, R.C.M., 1947, shall upon the
 9 filing of said application (1) pay to the county treasurer
 10 the registration fee, as provided in section 53-122 and
 11 section 53-115, and shall also at such time (2) pay the
 12 personal property taxes assessed on the new motor vehicle
 13 sales tax against said vehicle for the current year of
 14 registration (unless the same shall have been theretofore
 15 paid for said year) before the application for registration
 16 or reregistration may be accepted by the county treasurer.
 17 The county treasurer is hereby empowered to make full and
 18 complete investigation of the tax status of said vehicle and
 19 any applicant for registration or reregistration must submit
 20 proof with respect thereto from the tax records of the
 21 proper county at the request of the county treasurer.

22 (4) The amount of taxes on said motor vehicle, except
 23 a mobile home as defined in section 84-101, R. C. M., 1947,
 24 shall be computed and determined by the county treasurer on
 25 the basis of the levy of the year preceding the current year

1 of application for registration or reregistration and such
 2 determination shall be entered on the application form in a
 3 space provided therefor.

4 (5) Motor vehicles, except mobile homes as defined in
 5 section 84-101, R.C.M., 1947, are hereby declared to be
 6 assessable for taxation as of and on the first day of
 7 January in each year irrespective of the time fixed by law
 8 for the assessment of other classes of personal property,
 9 and irrespective of whether or not the levy and tax may be a
 10 lien upon real property within the state of Montana,
 11 provided that in no event shall any motor vehicle be subject
 12 to assessment, levy and taxation more than once in each
 13 year.

14 (6) The applicant for original registration of any
 15 wholly new and unused motor vehicle except a mobile home as
 16 defined in section 84-101, R.C.M., 1947, acquired by
 17 original contract after the first day of January of any year
 18 shall be required, whenever such vehicle has not been
 19 otherwise assessed, to pay the motor vehicle sales tax
 20 provided by section 32-3315, R.C.M., 1947, irrespective of
 21 whether or not such vehicle was in the state of Montana on
 22 the first day of January of such year.

23 (7) Upon accepting application for registration or
 24 reregistration of any motor vehicle which is subject to
 25 taxation in this state on January 1 in any year, and upon

1 payment of taxes, the county treasurer shall stamp on said
 2 application: "taxes on this vehicle due January 1 of current
 3 year paid by applicant, prior applicant or owner and this
 4 vehicle is eligible for registration."

5 Upon accepting application for registration of any
 6 motor vehicle which was not subject to taxation in this
 7 state on January 1st in any year, the county treasurer shall
 8 indicate such fact by proper entry on said application.

9 (8) The registrar of motor vehicles shall have
 10 authority to make proper entry on any certificate of title
 11 to any motor vehicle respecting payment of taxes in accord
 12 with the facts.

13 (9) Motor vehicles subject to anniversary date
 14 registration as provided in sections 1 through 9 of this act
 15 are ~~excepted~~ EXEMPT from the provisions of (5), (6), and (7)
 16 of this section."

17 Section 13. Section 53-115, R.C.M. 1947, is amended to
 18 read as follows:

19 "53-115. Time for making application. Registration
 20 must be renewed annually and license fees paid annually.
 21 ~~All~~ Except as provided in sections 1 through 9 of this act,
 22 all registrations expire on December 31 of the year in which
 23 they are issued and application for registration, or
 24 reregistration, must be filed with the county treasurer as
 25 aforesaid not later than February 15 of each year. Provided,

1 however, that in the event of transfer of a motor vehicle
2 during the registration year, such motor vehicle shall be
3 reregistered and relicensed as provided by statute."

4 SECTION 14. SECTION 32-3201, R.C.M. 1947, IS AMENDED
5 TO READ AS FOLLOWS:

6 "32-3201. Time for payment of fees. (1) A person who
7 owns or operates a vehicle subject to the fees provided in
8 sections 32-3301 through 32-3308 and section 32-3310 shall
9 pay the fees provided in this chapter.

10 (2) Prior to or at the time of registration of the
11 vehicle as required under Title 53, or prior to the
12 operation of the vehicle on the public highways, fees paid
13 shall be the full amount provided in this chapter unless
14 otherwise provided by law. With respect to vehicles
15 operating on the highways with a current rear windshield
16 sticker issued under the provisions of section 53-109.1 or
17 section 53-109.2, the fees provided in this chapter shall be
18 due and payable at the time of registration.

19 (3) A person who makes application for license after
20 the first day of July of any year shall pay one-half (1/2)
21 of those fees.

22 (4) A WHEN A person who makes application for
23 registration required under Title 53, chapter 1, for a
24 period of time other than the calendar year, the fees
25 provided in Title 32, chapter 33, shall be computed for the

1 registration period at one-twelfth (1/12) of applicable fee
2 for each month or part of month in the registration period."

3 SECTION 15. SECTION 32-3315, R.C.M. 1947, IS AMENDED
4 TO READ AS FOLLOWS:

5 "32-3315. Sales tax on new motor vehicles. (1) In
6 consideration of the right to use the highways of the state,
7 there shall be imposed a tax upon all sales of new motor
8 vehicles for which a license is sought and an original
9 application for title is made. The word motor vehicle as
10 used in this section means automobiles, auto trucks and
11 motorcycles, propelled by their own power, used upon the
12 public highways of the state. The tax shall be paid by the
13 purchaser when he applies for his original Montana license
14 through the county treasurer.

15 (2) The sales tax shall be:

16 (a) One and one-half per cent (1 1/2%) of the F.O.B.
L& FACTORY LIST PRICE OR F.O.B. port of entry list price,
18 during the first quarter of the year or prorated one-twelfth
19 (1/12) for each month or part of month for a registration
20 period other than a calendar year or calendar quarter.

21 (b) One and one-eighth per cent (1 1/8%) of the list
22 price during the second quarter of the year.

23 (c) Three-fourths (3/4) of one per cent (1%) during
24 the third quarter of the year.

25 (d) Three-eighths (3/8) of one per cent (1%) during

1 the fourth quarter of the year.

2 (3) If the manufacturer or importer fails to furnish
3 the F.O.B. factory list price or F.O.B. port of entry list
4 price, the department may use published price lists.

5 (4) The proceeds from this tax shall be remitted to
6 the state treasurer every thirty (30) days for credit to the
7 state highway account of the earmarked revenue fund.

8 (5) The new vehicle is not subject to any other
9 assessment or taxation during the calendar year in which the
10 original application for title is made."

11 Section 16. This act is effective upon passage and
12 approval.

-End-