

1 *Senate* BILL NO. 208  
 2 INTRODUCED BY *Edmund Selstad Robert McCallum*  
 3 *Josh Connor Nelson*  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING TIME PERIODS  
 5 FOR TAXES AND FEES IN LIEU OF TAXES ON CUSTOM COMBINES;  
 6 PROVIDING FOR COLLECTION OF FEES AND TAXES; AND AMENDING  
 7 SECTION 84-6008, R.C.M. 1947."  
 8

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

10 Section 1. Section 84-6008, R.C.M. 1947, is amended to  
 11 read as follows:

12 "84-6008. Assessment of personal property brought into  
 13 the state--exceptions. Any personal property, including  
 14 livestock, brought, driven or coming into this state at any  
 15 time during the year which is used in the state for hire,  
 16 compensation or profit; or if the owner and/or the user of  
 17 the property is engaged in gainful occupation or business  
 18 enterprise in the state; or the property otherwise comes to  
 19 rest and becomes a part of the general property of the  
 20 state, shall be subject to taxation and shall be assessed  
 21 for all taxes, levied or leviable for that year in the  
 22 county in which the same shall thus be, in the same manner  
 23 and to the same extent except as hereinafter otherwise  
 24 provided, as though such property had been in the county on  
 25 the regular assessment date; provided that such property has

1 not been regularly assessed for the year in some other  
 2 county of the state; provided further that nothing herein  
 3 contained shall be construed into authority to assess or  
 4 levy any tax against any merchant or dealer within this  
 5 state on goods, wares or merchandise brought into the county  
 6 to replenish the stock of such merchant or dealer, in  
 7 addition to the tax levied against the inventory of said  
 8 merchant or dealer on the regular assessment date; provided  
 9 further, that this act shall not apply to motor vehicles  
 10 brought, driven or coming into this state by any nonresident  
 11 migratory bona fide agricultural workers temporarily  
 12 employed in agricultural work in Montana where said motor  
 13 vehicles are used exclusively for transportation of  
 14 agricultural workers. Agricultural harvesting machinery  
 15 combines classified under Class 2, section 84-301, R.C.M.  
 16 1947, ~~licensed-in-other-states~~, operated on the lands of  
 17 persons other than the owner of the machinery combines,  
 18 under contracts for hire shall be subject to a fee, in lieu  
 19 of taxation, of thirty-five dollars (\$35) per machine  
 20 combine for a ~~sixty-(60)-day~~ period beginning July 1 and  
 21 ending October 31 of each calendar year. The fee in lieu of  
 22 taxation required by this section shall be collected by the  
 23 department of revenue or its designated agent. Such  
 24 machines combines shall be subject to taxation under Class 2  
 25 only if they are sold in Montana or if they are operated by

1 custom combiners in Montana after October 31 of each  
2 calendar year."

-End-

STATE OF MONTANA

REQUEST NO. 90-75

FISCAL NOTE

Form BD-15

In compliance with a written request received January 24, 19 75, there is hereby submitted a Fiscal Note for Senate Bill 208 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.


Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

Senate Bill 208 clarifies terminology, extends the time period from 60 days to four months for fees on custom combines, and provides for collection of fees.

CONCLUSIONS:

Senate Bill 208 makes current assessment practice explicit in law. The bill replaces the term agricultural harvesting machinery with agricultural harvesting combines. During the last year only combines were subject to the \$35 fee; other harvesting equipment was assessed as Class two property on a pro-rated basis. Also no combine paid the fee more than once. Therefore neither the change in terminology nor the extension of the period will result in any fiscal impact.



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: January 29, 1975

Approved by Committee  
on Agriculture Livestock  
& Irrigation

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2 *Edmund J. Stas*  
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1 not been regularly assessed for the year in some other  
2 county of the state; provided further that nothing herein  
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13 vehicles are used exclusively for transportation of  
14 agricultural workers. Agricultural harvesting machinery  
15 combines classified under Class 2, section 84-301, R.C.M.  
16 1947, ~~licensed-in-other-states~~, operated on the lands of  
17 persons other than the owner of the machinery combines,  
18 under contracts for hire shall be subject to a fee, in lieu  
19 of taxation, of thirty-five dollars (\$35) per machine  
20 combine for a ~~sixty-(60)-day~~ period, beginning July 1 and  
21 ending October 31 of each calendar year. The fee in lieu of  
22 taxation required by this section shall be collected by the  
23 department of revenue or its designated agent. Such  
24 machines combines shall be subject to taxation under Class 2  
25 only if they are sold in Montana or if they are operated by

- 1 custom combiners in Montana after October 31 of each
- 2 calendar year.\*

-End-

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 3 *John Cameron Nelson*  
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- 2 calendar year."

-End-