

1 HB BILL NO. 113
 2 INTRODUCED BY Ellis Bentzen Lynch
 3 Konduch Full Stalin Demarest George
 4 Adams Wadsworth Wadsworth Wadsworth Wadsworth
 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR A Wade

6 PENALTY AND INTEREST ON DELINQUENT PAYMENT OF TAXES ON
 7 MOBILE HOMES WHICH ARE NOT TAXED AS IMPROVEMENTS; AMENDING
 8 SECTION 84-4202, R.C.M. 1947."

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

10 Section 1. Section 84-4202, R.C.M. 1947, is amended to
 11 read as follows:

12 "84-4202. Duty of treasurer. (1) The county treasurer
 13 must collect taxes on all personal property, and in the case
 14 provided in the preceding section, it shall be the duty of
 15 the treasurer immediately upon receipt of the report
 16 prescribed by section 84-4201, ~~R.C.M. 1947~~, to notify the
 17 person or persons against whom the tax is assessed and any
 18 person who has a properly perfected security interest of
 19 record with the registrar of motor vehicles of the state of
 20 Montana that the amount of such tax is due and payable at
 21 the county treasurer's office. The county treasurer must, at
 22 the time of receiving the report, and in any event within
 23 ~~thirty~~ (30) days from the receipt of such report, levy upon
 24 and take into his possession such personal property against
 25 which a tax is assessed or any other personal property in

1 the hands of the delinquent taxpayer and proceed to sell
 2 the same in ~~the same manner as property is sold on~~
 3 ~~execution by the sheriff as provided in chapter 58, Title~~
 4 53, and the county treasurer may for the purpose of making
 5 such levy and sale, direct the sheriff to make such levy and
 6 sale, and the sheriff, undersheriff, or any deputy sheriff
 7 of such county is, ex officio, a deputy county treasurer for
 8 such purposes and either may act and receive payment of
 9 such taxes. Such sheriff shall be entitled to receive the
 10 same fees as he is entitled to in making a seizure and sale
 11 under execution.

12 (2) The county treasurer and his sureties are liable
 13 on his official bond for all taxes on personal property
 14 remaining uncollected by reason of the willful failure and
 15 neglect of such treasurer to levy upon and sell such
 16 personal property for the taxes levied thereon.

17 (3) The tax on such personal property may be collected
 18 and the payment thereof enforced by the seizure and sale of
 19 any personal property in the possession of the person
 20 assessed at any time after the date the assessment is made
 21 or by the institution of a civil action for its collection
 22 in any court of competent jurisdiction; provided, however,
 23 that a resort to any one of the methods as herein provided
 24 for shall not bar the right to resort to either or both of
 25 the other methods, but that any or all of the methods herein

1 provided for may be used until the full amount of such tax
2 is collected.

3 (4) The county shall have a general lien, dependent on
4 possession, upon any moneys in its possession belonging to
5 any taxpayer, for any amounts due said county for any
6 delinquent personal property taxes not a lien on real
7 estate, of said taxpayer; provided, however, that due notice
8 must be given the lien holder, if any.

9 (5) (a) The owner of a mobile home or house trailer
10 which is not taxed as an improvement, as improvements are
11 defined in section 84-101, shall pay the personal property
12 tax in semiannual installments on or before ~~January 1~~ June
13 30 and ~~July 1~~ December 31 each year. The department of
14 revenue shall issue tax-paid stickers to the county
15 treasurers for each ~~six-month~~ 12-month period. The
16 treasurers shall issue such stickers to the owners of mobile
17 homes and house trailers upon payment in full of the taxes
18 thereon, and an owner shall then display the sticker which
19 shall be visible from the exterior of the mobile home or
20 house trailer. No mobile home movement permit provided in
21 section 84-6606 may be issued unless both semiannual
22 installments have been paid to the county treasurer.

23 (b) Whenever the owner fails to pay the semiannual
24 installment due by June 30, the amount then payable is
25 delinquent and shall draw interest at the rate of 2/3 of 1%

1 a month beginning on July 1 and until paid. Whenever the
2 owner fails to pay the semiannual installment due by
3 December 31, the amount then payable is delinquent and
4 shall draw interest at the rate of 2/3 of 1% a month
5 beginning on January 1 and until paid. Whenever a semiannual
6 installment is delinquent, 2% of the installment shall be
7 added on as a penalty. The penalty does not draw interest."

-End-

Approved by Committee
on Taxation

1 HOUSE BILL NO. 113

2 INTRODUCED BY ELLIS, BERTELSEN, LYNCH,

3 KANDUCH, GOULD, STOBIE, DUSSAULT, FABREGA,

4 EUDAILY, WALDRON, DAVIS, UMDE, HALVORSON, WOOD

5

6 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR A

7 PENALTY AND INTEREST ON ~~FOR PERSONS, BUSINESSES, OR~~

8 ~~CORPORATIONS MOVING MOBILE HOMES ON WHICH PROPERTY TAXES ARE~~

9 ~~DELINQUENT PAYMENT OF TAXES ON MOBILE HOMES WHICH ARE NOT~~

10 ~~TAXED AS IMPROVEMENTS; AMENDING SECTION 84-4202, R.C.M.~~

11 ~~1947."~~

12

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

14 Refer to Introduced Bill

15 (Strike everything after the enacting clause and insert:)

16 Section 1. Penalty for moving mobile home on which

17 taxes due. Any person, business, or corporation that moves a

18 mobile home on which property taxes are unpaid becomes

19 liable for a penalty equal to the amount of tax due on that

20 mobile home. Upon learning that a mobile home on which taxes

21 are due has been moved, the county treasurer shall send

22 notice to the person, business, or corporation that moved

23 the mobile home, stating the amount of penalty owed. This

24 penalty is due within 15 days of the notice. If the penalty

25 is not paid within this period, it shall draw interest at

1 the rate of 2/3 of 1% a month.

-End-

SECOND READING

1 HOUSE BILL NO. 113
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THIRD READING

March 11, 1977

STANDING COMMITTEE REPORT
Senate Committee on Taxation

That House Bill No. 113, third reading, be amended as follows:

1. Amend title, line 7.

Following: "PENALTY"

Strike: "AND INTEREST"

2. Amend page 1, section 1, lines 18 through line 1, page 2.

Following: "unpaid"

Strike: "becomes liable for a penalty equal to the amount of tax due on that mobile home. Upon learning that a mobile home on which taxes are due has been moved, the county treasurer shall send notice to the person, business, or corporation that moved the mobile home, stating the amount of penalty owed. This penalty is due within 15 days of the notice. If the penalty is not paid within this period, it shall draw interest at the rate of 2/3 of 1% a month"

Insert: "is guilty of a misdemeanor"

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1 ~~the rate of 2/3 of 1% a month IS GUILTY OF A MISDEMEANOR.~~

-End-