

1 *Crony* H. BILL NO. *169* *Vincent*
 2 INTRODUCED BY *Harrington Lynch Monahan*
 3 *St. Hirsch* *Lee* *League* *Kenny* *W. Leland* *Leutner*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO INCLUDE MOTOR
 5 VEHICLES USED IN STATE-APPROVED TRAFFIC EDUCATION PROGRAMS
 6 BY SCHOOL DISTRICTS UNDER THE DEFINITION OF NEW MOTOR
 7 VEHICLES FOR PURPOSES OF IMPOSITION OF THE NEW MOTOR VEHICLE
 8 SALES TAX; AMENDING SECTION 53-114, R.C.M. 1947."
 9
 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 11 Section 1. Section 53-114, R.C.M. 1947, is amended to
 12 read as follows:
 13 "53-114. Application for registration of motor
 14 vehicles and payment of license fees thereon -- assessment
 15 of motor vehicles in the stock of licensed motor vehicle
 16 dealers as merchandise. (1) Every owner of a motor vehicle
 17 operated or driven upon the public highways of this state
 18 shall, for each motor vehicle owned, except as herein
 19 otherwise expressly provided, file or cause to be filed in
 20 the office of the county treasurer wherein such motor
 21 vehicle is owned or taxable, an application for
 22 registration or reregistration, upon blank form to be
 23 prepared and furnished by the registrar of motor vehicles,
 24 which application shall contain:
 25 (a) Name and address of owner, giving county, school

Ernst

1 district, and town or city within whose corporate limits the
 2 motor vehicle is taxable.
 3 (b) Name and address of conditional sales vendor,
 4 mortgagee, or holder of other lien against said motor
 5 vehicle, with statement of amount owing under such contract
 6 or lien.
 7 (c) Description of motor vehicle, including make, year
 8 model, engine or serial number, manufacturer's model or
 9 letter, gross weight, type of body, and if truck, the rated
 10 capacity.
 11 (d) In case of reregistration, the license number for
 12 the preceding year.
 13 (e) Such other information as the registrar of motor
 14 vehicles may require.
 15 (2) Whoever files an application for registration or
 16 reregistration of a motor vehicle, except of a mobile home
 17 as defined in section 84-101~~v~~-R~~v~~G~~v~~M~~v~~-1947~~v~~, shall before
 18 filing such application with the county treasurer submit the
 19 same to the county assessor of said county and said county
 20 assessor shall enter on said application in a space to be
 21 provided for that purpose the full and true and the
 22 assessed valuation of said vehicle for the year for which
 23 said application for registration is made.
 24 (3) Whoever files an application for registration or
 25 reregistration of a motor vehicle, except of a mobile home

INTRODUCED BILL

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

16 (4) The amount of taxes on said motor vehicle, except
 17 a mobile home as defined in ~~section 84-101-R-6-M-V-1947~~
 18 shall be computed and determined by the county treasurer on
 19 the basis of the levy of the year preceding the current year
 20 of application for registration or reregistration and such
 21 determination shall be entered on the application form in a
 22 space provided therefor.

23 (5) Motor vehicles, except mobile homes as defined in
 24 ~~section 84-101-R-6-M-V-1947~~ are hereby declared to be
 25 assessable for taxation as of and on the first day of

1 January in each year irrespective of the time fixed by law
 2 for the assessment of other classes of personal property
 3 and irrespective of whether or not the levy and tax may be a
 4 lien upon real property within the state of Montana,
 5 provided that in no event shall any motor vehicle be subject
 6 to assessment, levy, and taxation more than once in each
 7 year.

8 (6) The applicant for original registration of any
 9 wholly new and unused motor vehicle or new motor vehicle
 10 used as a traffic education motor vehicle by a school
 11 district operating a state-approved traffic education
 12 program within the state of Montana, whether or not
 13 previously licensed or titled to the school district, except
 14 a mobile home as defined in ~~section 84-101-R-6-M-V-1947~~
 15 acquired by original contract after the first day of January
 16 of any year shall be required, whenever such vehicle has not
 17 been otherwise assessed, to pay the motor vehicle sales tax
 18 provided by ~~section 32-3315-R-6-M-V-1947~~ irrespective of
 19 whether or not such vehicle was in the state of Montana on
 20 the first day of January of such year.

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

1 year paid by applicant, prior applicant, or owner, and this
2 vehicle is eligible for registration.".

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

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

11 (9) Motor vehicles subject to anniversary date
12 registration as provided in sections 53-154 through 53-162
13 are exempt from the provisions of subsections (5), (6), and
14 (7) of this section."

-End-

Approved by Committee on Taxation

1 *Coomy* H BILL NO. 169 *Vincent*
 2 INTRODUCED BY *Harrington Lynch Monahan*
 3 *Lehrbach* *Leen of Eugene* *Kenny* *Wladimir Courtney*
 4 *Robinson* *Waldron Robinson* *Reyes* *Smith* *Ernst*
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25 (a) Name and address of owner, giving county, school

1 district, and town or city within whose corporate limits the
2 motor vehicle is taxable.

3 (b) Name and address of conditional sales vendor,
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10 capacity.

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14 vehicles may require.

15 (2) Whoever files an application for registration or
 16 reregistration of a motor vehicle, except of a mobile home
 17 as defined in ~~section 84-101-R.C.M.-1947~~, shall before
 18 filing such application with the county treasurer submit the
 19 same to the county assessor of said county and said county
 20 assessor shall enter on said application in a space to be
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14 (7) of this section."

-End-

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 2 INTRODUCED BY *Harrington Lynch* *Montan*
 3 *Lehrick* *Allen* *Leon* *Keane* *Kenny* *Orlowski* *Lowrey*
 4 *Waldron* *R. O'Brien* *Seider* *Smith* *Johnson*
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 15 acquired by original contract after the first day of January
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14 (7) of this section."

-End-

April 13, 1977

SENATE
STANDING COMMITTEE REPORT
Committee on Taxation

That House Bill No. 169, third reading, be amended as follows:

1. Amend page 4, section 1, line 10.

Following: line 9

Strike: "used"

Insert: "furnished without charge by the dealer to the school district for use"

1 HOUSE BILL NO. 169

2 INTRODUCED BY HARRINGTON, LYNCH, MENAHAN,

3 COONEY, HIRSCH, TEAGUE, JOHNSTON, ROBBINS,

4 ESTENSON, COLBURN, KEYSER, SCULLY, HANSEN, LIEN,

5 VINCENT, ERNST, COURTNEY, WALDRON, KENNY, EUDAILY

6
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22 same to the county assessor of said county and said county
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