

1 HB BILL NO. 218
 2 INTRODUCED BY Marks Kraalen Andre Lintini
 3 Stigouille Menckan

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO SUBSTITUTE A USE FEE
 5 IN LIEU OF AD VALDREM ASSESSMENT AND TAXATION OF
 6 SNOWMOBILES; AMENDING SECTIONS 53-1025, 53-1026, 53-1027,
 7 AND 84-406, R.C.M. 1947."

8
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10 Section 1. Section 53-1025, R.C.M. 1947, is amended to
 11 read as follows:

12 "53-1025. Display of ~~tax-paid~~ use-fee decals on
 13 snowmobiles required -- application and issuance. ~~{(1)}~~ No
 14 snowmobile shall may be operated by any person in the state
 15 of Montana unless there is displayed in a conspicuous place
 16 thereon a decal as visual proof that ~~the~~ Montana person's
 17 ~~property--taxes--have~~ use fee has been paid thereon for the
 18 current year. Application for the issuance of such ~~tax-paid~~
 19 use-fee decal shall be made to the county treasurer upon
 20 forms to be furnished for this purpose, which may be
 21 obtained from the ~~registrar--of--motor-vehicles--or--at--the~~
 22 ~~county-assessor's~~ treasurer's office in the county wherein
 23 the owner resides, and is to provide for substantially the
 24 following information: name of owner, address, registration
 25 number, name of manufacturer, model number, make,

1 horsepower, year of manufacture, ~~statement--evidencing~~
 2 ~~assessment,~~ payment of property-tax use fee, and such other
 3 information as the registrar of motor vehicles may require.
 4 ~~Said application shall be signed by the county treasurer and~~
 5 ~~transmitted by him to the registrar of motor vehicles~~
 6 ~~accompanied by a fee of two dollars--(\$2).~~ The snowmobile
 7 owner shall pay the county treasurer an annual use fee of
 8 \$12 when he applies for the decal. The treasurer shall
 9 credit \$9 of this fee to the various jurisdictions levying
 10 on property that year in the area where the snowmobile owner
 11 resides, in the proportion that the levy of each
 12 jurisdiction bears to the total levy. The county treasurer
 13 shall remit the remaining \$3 ~~all moneys collected from~~
 14 ~~payment of such fees shall be turned over~~ to the state
 15 ~~treasurer, who shall deposit \$2 thereof~~ and placed by him
 16 in the earmarked revenue fund to the credit of the state
 17 fish and game commission, with ~~one dollar--(\$1)~~
 18 for use in enforcing the purposes of this act and ~~one dollar~~
 19 ~~(\$1)~~ designated for use in developing snowmobile facilities.
 20 The state treasurer shall deposit the remaining \$1 of each
 21 fee in the earmarked revenue account to the credit of the
 22 registrar of motor vehicles for the costs of administering
 23 this program. Upon receipt of the application in approved
 24 form the registrar of motor vehicles or county treasurer
 25 shall issue to the applicant a decal in the style and design

1 prescribed by the registrar of motor vehicles and of a
2 different color than the preceding year, numbered
3 numerically.

4 ~~(b) Before filing the application with the county~~
5 ~~treasurer, the applicant shall submit the same to the county~~
6 ~~assessor of the county and the county assessor shall enter~~
7 ~~on the application in a place provided for that purpose the~~
8 ~~full and true and assessed valuation of the snowmobile for~~
9 ~~the year for which the application is made~~

10 ~~(c) The applicant shall pay the county treasurer the~~
11 ~~application fee and shall also pay the personal property~~
12 ~~taxes assessed against the snowmobile for the current year~~
13 ~~before the application for registration or reregistration~~
14 ~~may be accepted by the county treasurer~~

15 (2) The use fee imposed under this section is in lieu
16 of any personal property or excise tax heretofore imposed on
17 snowmobiles by this state or any political subdivision of
18 the state, and neither a local government nor a state agency
19 may impose any other registration fee, license fee, or use
20 fee upon a snowmobile or the privilege of operating a
21 snowmobile."

22 Section 2. Section 53-1026, R.C.M. 1947, is amended to
23 read as follows:

24 *53-1026. Application to be made annually -- grace
25 period -- proof of purchase. (1) Application must be made

1 to the county treasurer for the issuance of ~~tax-paid use-fee~~
2 ~~decals annually. All tax-paid use-fee decals expire on June~~
3 ~~30 of each year.~~

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

15 Section 3. Section 53-1027, R.C.M. 1947, is amended to
16 read as follows:

17 *53-1027. Failure to display decal a misdemeanor --
18 penalty. The failure to display a current ~~tax-paid use-fee~~
19 ~~decal during the time provided in this act shall constitute~~
20 ~~a misdemeanor, punishable by a fine of not less than ten~~
21 ~~dollars-(\$10) nor more than fifty-dollars-(\$50)."~~

22 Section 4. Section 84-406, R.C.M. 1947, is amended to
23 read as follows:

24 *84-406. Time of assessment -- motor vehicles --
25 mobile homes -- livestock ---~~snowmobiles~~. (1) The department

1 of revenue or its agent must, between the first day of
 2 January and the second Monday of July in each year,
 3 ascertain the names of all taxable inhabitants, and assess
 4 all property in each county subject to taxation, except such
 5 as is required to be assessed by the state department of
 6 revenue, and must assess such property to the persons by
 7 whom it was owned or claimed, or in whose possession or
 8 control it was at 12 midnight of the first day of January
 9 next preceding. It must also ascertain and assess all
 10 mobile homes arriving in the county after 12 midnight of the
 11 first day of January next preceding. The procedure provided
 12 by this section shall not apply to:

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

18 (b) Livestock which are required by subdivision (3) of
 19 this section to be assessed on an average inventory basis in
 20 each county. Credits must be assessed as provided in
 21 section 84-101, subdivision 6.

22 (c) Property defined in section 53-642 as "special
 23 mobile equipment" which is subject to assessment of personal
 24 property taxes on the date that application is made for a
 25 special mobile equipment plate.

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

3 (e) Campers which are required by subdivision 4 hereof
 4 to be assessed as of the first day of January.

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

7 (2) The department or its agent must ascertain and
 8 assess all motor vehicles, except mobile homes, in each
 9 county subject to taxation as of January 1, or as of the
 10 anniversary registration date of those vehicles subject to
 11 sections 53-154 through 53-162, in each year, and the same
 12 shall be assessed to the persons by whom owned or claimed,
 13 or in whose possession or control such vehicle was at 12
 14 midnight of the first day of January or the anniversary
 15 registration date thereof, whichever is applicable, in each
 16 year. Provided that such tax shall not be assessed against
 17 motor vehicles which constitute inventory of motor vehicle
 18 dealers as of January 1, but said vehicles, and all other
 19 motor vehicles brought into the state subsequent to January
 20 1, as motor vehicle dealer's inventory, shall be assessed to
 21 their respective purchasers as of the dates said vehicles
 22 are registered by said purchasers, and purchasers means and
 23 includes dealers who apply for registration or
 24 re-registration of motor vehicles, except as otherwise
 25 provided by section 32-3315. Goods, wares and merchandise

1 of motor vehicle dealers, other than new motor vehicles and
 2 new mobile homes, shall be assessed at full and true value
 3 as of the first day of January.

4 Except that this paragraph shall not apply to an
 5 applicant for registration or re-registration of a mobile
 6 home, nothing herein contained shall relieve the applicant
 7 for registration or re-registration of any other motor
 8 vehicle so assessed or subject to assessment of the duty of
 9 paying taxes thereon as a condition precedent to
 10 registration or re-registration in the event said taxes have
 11 not been paid by any prior applicant or owner in all cases
 12 where required to be paid.

13 (3) The assessed value of livestock in each county on
 14 the assessment date shall be computed by adding the assessed
 15 value of all livestock more than nine (9) months of age
 16 owned by the taxpayer in each county on the last day of each
 17 month since the last assessment date and dividing the sum by
 18 twelve (12). For purposes of this subdivision "livestock"
 19 means cattle, sheep, horses, and mules.

20 (4) The department of revenue or its agent must
 21 ascertain and assess all campers in each county subject to
 22 taxation as of January 1 in each year, and the same shall be
 23 assessed to the persons by whom owned or claimed, or in
 24 whose possession or control such camper was, including
 25 dealers, at 12 midnight of the first day of January in each

1 year.

2 ~~(5) The department of revenue or its agent must~~
 3 ~~ascertain and assess all snowmobiles in each county subject~~
 4 ~~to taxation as of July 1 in each year, and the same shall be~~
 5 ~~assessed to the persons by whom owned or claimed, or in~~
 6 ~~whose possession or control such snowmobile was at 12~~
 7 ~~midnight on the first day of July in each year, provided~~
 8 ~~however that snowmobiles which constitute inventory of~~
 9 ~~snowmobile dealers shall be assessed to the dealers as of 12~~
 10 ~~midnight of the first day of January in each year, and~~
 11 ~~further provided that all snowmobiles that have been~~
 12 ~~assessed and for which taxes have been paid for the period~~
 13 ~~of January 1, 1975, through December 31, 1975, shall be~~
 14 ~~assessed for only six (6) months during the period July 1,~~
 15 ~~1975, through June 30, 1976."~~

-End-

STATE OF MONTANA

REQUEST NO. 171-77

FISCAL NOTE

Form BD-15

In compliance with a written request received January 24, 19 77, there is hereby submitted a Fiscal Note for ~~House~~ ^{Senate} ~~Bill 218~~ 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:

An act establishing a fee for examination of insurance consultants.

ASSUMPTIONS:

1. The examination to be given would be purchased at a one-time cost of \$2,000.
2. Four (4) examinations at a fee of \$50 each would be given each year.
3. No additional FTE would be needed to monitor and grade the examinations.
4. Receipts would be deposited in the General Fund.

FISCAL IMPACT:

	<u>FY 78</u>	<u>FY 79</u>	<u>TOTAL</u>
Fee collections	\$ 200	\$ 200	\$ 400
Purchase of examination	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Additional receipts (cost) due to proposed legislation	<u>(\$1,800)</u>	<u>\$ 200</u>	<u>(\$1,600)</u>

TECHNICAL NOTE:

The bill should stipulate which fund in which to deposit fee collections.

Richard J. Drury for
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-24-77

Committee on Taxation

Objection Raised to
Adverse Committee Report

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14 snowmobile shall ~~may~~ be operated by any person in the state
15 of Montana unless there is displayed in a conspicuous place
16 thereon a decal as visual proof that ~~the~~ Montana personal
17 ~~property--taxes--have~~ use fee has been paid thereon for the
18 current year. Application for the issuance of such ~~tax-paid~~
19 use-fee decal shall be made to the county treasurer upon
20 forms to be furnished for this purpose, which may be
21 obtained from the ~~registrar--of--motor-vehicles--or--at--the~~
22 ~~county-assessor's treasurer's~~ office in the county wherein
23 the owner resides, and is to provide for substantially the
24 following information: name of owner, address, registration
25 number, name of manufacturer, model number, make,

1 horsepower, year of manufacture, ~~statement---evidencing~~
2 ~~assessment,~~ payment of property-tax use fee, and such other
3 information as the registrar of motor vehicles may require.
4 ~~Said-application-shall-be-signed-by-the-county-treasurer-and~~
5 ~~transmitted--by--him--to--the--registrar--of--motor-vehicles~~
6 ~~accompanied-by-a-fee-of-two--dollars--(\$2).~~ The snowmobile
7 owner shall pay the county treasurer an annual use fee of
8 \$12 when he applies for the decal. The treasurer shall
9 credit \$9 of this fee to the various jurisdictions levying
10 on property that year in the area where the snowmobile owner
11 resides, in the proportion that the levy of each
12 jurisdiction bears to the total levy. The county treasurer
13 shall remit the remaining \$3 ~~All--moneys--collected--from~~
14 ~~payment--of--such--fees--shall--be--turned-over~~ to the state
15 ~~treasurer, who shall deposit \$2 thereof~~ and placed by him
16 in the earmarked revenue fund to the credit of the state
17 fish and game commission, with ~~one--dollar--(\$1)~~ designated
18 for use in enforcing the purposes of this act and ~~one-dollar~~
19 ~~(\$1)~~ designated for use in developing snowmobile facilities.
20 The state treasurer shall deposit the remaining \$1 of each
21 fee in the earmarked revenue account to the credit of the
22 registrar of motor vehicles for the costs of administering
23 this program. Upon receipt of the application in approved
24 form the registrar of motor vehicles or county treasurer
25 shall issue to the applicant a decal in the style and design

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1 prescribed by the registrar of motor vehicles and of a
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3 numerically.

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6 assessor of the county and the county assessor shall enter
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9 the year for which the application is made.~~

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5 have a grace period of ten (10) days from the date of
6 purchase to make application for a current ~~tax-paid use-fee~~
7 decal; provided, however, that at all times during that
8 period a bill of sale or other proof of purchase reciting
9 the date of purchase shall be carried by the operator or
10 with the snowmobile at all times. An owner or operator of
11 such a snowmobile being operated after the ten (10) day
12 grace period without a current ~~tax-paid use-fee~~ decal
13 displayed on the snowmobile shall be subject to the
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18 penalty. The failure to display a current ~~tax-paid use-fee~~
19 decal during the time provided in this act shall constitute
20 a misdemeanor, punishable by a fine of not less than ~~ten~~
21 ~~dollars~~ nor more than ~~fifty dollars~~."

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 6 revenue, and must assess such property to the persons by
 7 whom it was owned or claimed, or in whose possession or
 8 control it was at 12 midnight of the first day of January
 9 next preceding. It must also ascertain and assess all
 10 mobile homes arriving in the county after 12 midnight of the
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 14 the assessment date shall be computed by adding the assessed
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-End-