

1 H BILL NO. 373  
2 INTRODUCED BY Fisher Marble

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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE DATE FOR  
5 RENEWING AIRCRAFT REGISTRATION; AMENDING SECTIONS 1-325 AND  
6 84-4218, R.C.M. 1947."

7  
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 1-325, R.C.M. 1947, is amended to  
10 read as follows:

11 "1-325. Aircraft must be registered -- situs for  
12 registration. (1) Aircraft customarily kept in this state  
13 shall be registered with the department of community  
14 affairs, which may charge a fee therefor of not more than  
15 ten dollars (\$10). The registration shall be renewed  
16 annually on or before ~~February~~ March 1 each year. This act  
17 shall not apply to:

18 (a) aircraft owned and operated by the federal  
19 government, the state or any political subdivision thereof;

20 (b) aircraft owned and held by an aircraft dealer  
21 solely for the purpose of resale;

22 (c) aircraft operated by an airline company and  
23 regularly scheduled for the primary purpose of carrying  
24 persons or property for hire in interstate or international  
25 transportation.

1 (2) An aircraft shall be registered as property within  
2 a particular county of the state. This county shall be the  
3 county of the owner's principal residence, if the owner is a  
4 natural person, or the owner's principal place of doing  
5 business in the state, if the owner is not a natural person.  
6 However, if the owner declares by affidavit that the  
7 aircraft is customarily kept at a landing facility in  
8 another county within the state, he may register the  
9 aircraft as property within such other county. All aircraft  
10 shall be subject to all state, county and school district  
11 tax levies and all other levies designated for aircraft or  
12 airport related uses. Such aircraft shall not be liable for  
13 other city tax levies."

14 Section 2. Section 84-4218, R.C.M. 1947, is amended to  
15 read as follows:

16 "84-4218. Prorated taxes. A person who acquires an  
17 aircraft required to be registered under section 1-325 after  
18 ~~February~~ March 1 in any year shall register the aircraft  
19 within thirty (30) days of acquiring it. The county  
20 treasurer shall prorate the personal property tax due on the  
21 aircraft for the remaining portion of the year in the manner  
22 provided for proration of motor vehicle taxes."

-End-

Approved by Committee  
on Highways & Transportation

HOUSE BILL NO. 373

INTRODUCED BY FAGG, MARKS

A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE DATE FOR RENEWING AIRCRAFT REGISTRATION; ~~CLARIFYING OTHER PROVISIONS RELATED TO AIRCRAFT REGISTRATION; CORRECTING OBSOLETE REFERENCES;~~ AMENDING SECTIONS 1-325, ~~1-326,~~ AND 84-4218, R.C.M. 1947."

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

Section 1. Section 1-325, R.C.M. 1947, is amended to read as follows:

"1-325. Aircraft must be registered -- situs for registration. (1) Aircraft customarily kept in this state shall be registered with the department of community affairs, which may charge a fee therefor of not more than ten dollars (\$10). The registration shall be renewed annually on or before February ~~March~~ 1 each year. This act shall not apply to:

(a) aircraft owned and operated by the federal government, the state or any political subdivision thereof;

(b) aircraft owned and held by an aircraft dealer solely for the purpose of resale;

(c) aircraft operated by an airline company and regularly scheduled for the primary purpose of carrying

persons or property for hire in interstate or international transportation; ~~OR~~

~~(D) DISMANTLED OR OTHERWISE NONFLYABLE AIRCRAFT.~~

(2) An aircraft shall be registered as property within a particular county of the state. This county shall be the county of the owner's principal residence, if the owner is a natural person, or the owner's principal place of doing business in the state, if the owner is not a natural person. However, if the owner declares by affidavit that the aircraft is customarily kept at a landing facility in another county within the state, he may register the aircraft as property within such other county. All aircraft shall be subject to all state, county and school district tax levies and all other levies designated for aircraft or airport related uses. Such aircraft shall not be liable for other city tax levies.

~~(3) AIRCRAFT NOT REGISTERED IN THE STATE, BUT ENTERING THE STATE TO ENGAGE IN COMMERCIAL OPERATIONS, SHALL BE REGISTERED PRIOR TO COMMENCING OPERATION."~~

~~SECTION 2. SECTION 1-326, R.C.M. 1947, IS AMENDED TO READ AS FOLLOWS:~~

"1-326. Penalty for late registration, evasion, or false registration statement. (1) When an aircraft required to be registered under the provisions of this act is not registered on or before February ~~March~~ 1 of the current

SECOND READING

1 calendar year, a penalty fee of one hundred dollars (\$100)  
 2 shall be added to the registration fee and collected.  
 3 Registration of an aircraft in the name of the applicant for  
 4 the year immediately preceding the year for which  
 5 application for registration is made shall be prima facie  
 6 evidence that the aircraft has been based in this state  
 7 during the year for which application for registration is  
 8 made.

9 (2) An application for registration shall be  
 10 accompanied by a copy of the receipt for, or statement of  
 11 personal property tax paid, ~~issued~~ signed by the treasurer  
 12 of the county where the aircraft is registered or a  
 13 statement of lien assignment against real property signed by  
 14 the county assessor where the aircraft is registered. A  
 15 person who pays personal property tax on his aircraft to any  
 16 jurisdiction other than the county where the aircraft is  
 17 required to be registered is liable for the tax in that  
 18 county without credit for such other taxes paid. In addition  
 19 to this civil liability, a person who attempts to establish  
 20 the situs of his aircraft in any jurisdiction other than the  
 21 county where the aircraft is required to be registered with  
 22 intent to avoid payment of taxes to that county commits the  
 23 offense of false swearing as defined in section 94-7-203.

24 (3) A person who operates an aircraft required to be  
 25 registered in the state without having ~~in~~ displayed upon

1 such aircraft a certificate of registration issued by the  
 2 department of community affairs for that aircraft, commits a  
 3 misdemeanor."

4 Section 3. Section 84-4218, R.C.M. 1947, is amended to  
 5 read as follows:

6 "84-4218. Prorated taxes. A person who acquires an  
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 8 February ~~March~~ 1 in any year shall register the aircraft  
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 10 treasurer ~~ASSESSOR~~ shall prorate the personal property tax  
 11 due on the aircraft for the remaining portion of the year in  
 12 the manner provided ~~for proration of motor vehicle taxes in~~  
 13 84-6011."

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 16 jurisdiction other than the county where the aircraft is  
 17 required to be registered is liable for the tax in that  
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-End-