

1 H BILL NO. 379 *Shuster*
 2 INTRODUCED BY *Teague Dassingier, Kenny, Hank*
 3 *Robbin Day, Benjamin Astoria, McQuahan*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE
 5 ASSESSMENT OF A CAMPER AT THE TIME THE MOTOR VEHICLE TO
 6 WHICH THE CAMPER IS CUSTOMARILY ATTACHED IS ASSESSED;
 7 AMENDING SECTIONS 53-647 AND 84-406, R.C.M. 1947."
Manuel
Sept

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

9 Section 1. Section 53-647, R.C.M. 1947, is amended to
10 read as follows:

11 "53-647. Annual application for decals --~~grace-period.~~
 12 Application must be made to the department of revenue or
 13 county treasurer for the issuance of tax-paid decals
 14 annually. ~~Campers may be operated between January 1 and~~
 15 ~~February 15 in each year without displaying the current~~
 16 ~~year's decal.~~ when the motor vehicle to which the camper is
 17 customarily attached is registered."
 18

19 Section 2. Section 84-406, R.C.M. 1947, is amended to
20 read as follows:

21 "84-406. Time of assessment -- motor vehicles --
 22 mobile homes -- livestock -- snowmobiles. (1) The department
 23 of revenue or its agent must, between the first day of
 24 January and the second Monday of July in each year,
 25 ascertain the names of all taxable inhabitants, and assess

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

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

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

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

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

25 ~~(e) Campers which are required by subdivision 4 hereof~~

1 ~~to be assessed as of the first day of January.~~

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

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

1 new mobile homes, shall be assessed at full and true value
2 as of the first day of January.

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

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

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

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

-End-

Approved by Committee
on Taxation

HOUSE BILL NO. 379

INTRODUCED BY TEAGUE, DASSINGER, KENNY, HAND,
JOHNSTON, ROBEINS, DAY, BENGTSON, PISTORIA, BENAHAN,
R. BAETH, TROPILA, HUENNEKENS, MANUEL, SIEPERT, CURTISS

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE
ASSESSMENT OF A CAMPER, TRUCK CANOPY COVER, OR TOPPER AT THE
TIME THE MOTOR VEHICLE TO WHICH THE CAMPER, TRUCK CANOPY
COVER, OR TOPPER IS CUSTOMARILY ATTACHED IS ASSESSED TAXED;
AMENDING SECTIONS 53-647 AND 84-406, R.C.M. 1947."

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Section 1. Section 53-647, R.C.M. 1947, is amended to
read as follows:

"53-647. Annual application for decals ~~— grace period.~~
Application must be made to the department of revenue or
county treasurer for the issuance of tax-paid decals
annually, ~~Campers may be operated between January 1 and
February 15 in each year without displaying the current
year's decal, when the motor vehicle to which the camper,
TRUCK CANOPY COVER, OR TOPPER is customarily attached is
registered.~~"

Section 2. Section 84-406, R.C.M. 1947, is amended to
read as follows:

"84-406. Time of assessment — motor vehicles —

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

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

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

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

1 special mobile equipment plate.

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

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

6 (F) CAMPERS, TRUCK CANOPY COVERS, OR TOPPERS WHICH ARE
7 REQUIRED BY SUBDIVISION 4 HEREOF TO BE ASSESSED AS OF THE
8 FIRST DAY OF JANUARY.

9 ~~(F) (e) (F)~~ Snowmobiles which are required by
10 subdivision 5 hereof to be assessed as of the first day of
11 July.

12 (2) The department or its agent must ascertain and
13 assess all motor vehicles, except mobile homes, in each
14 county subject to taxation as of January 1, or as of the
15 anniversary registration date of those vehicles subject to
16 sections 53-154 through 53-162, in each year, and the same
17 shall be assessed to the persons by whom owned or claimed,
18 or in whose possession or control such vehicle was at 12
19 midnight of the first day of January or the anniversary
20 registration date thereof, whichever is applicable, in each
21 year. A camper, TRUCK CANOPY COVER, OR TOPPER which is
22 customarily attached to a motor vehicle shall be assessed
23 TAXED at the time the vehicle is assessed. Provided that
24 such tax shall not be assessed against motor vehicles which
25 constitute inventory of motor vehicle dealers as of January

1 1, but said vehicles, and all other motor vehicles brought
2 into the state subsequent to January 1, as motor vehicle
3 dealer's inventory, shall be assessed to their respective
4 purchasers as of the dates said vehicles are registered by
5 said purchasers, and purchasers means and includes dealers
6 who apply for registration or re-registration of motor
7 vehicles, except as otherwise provided by section 32-3315.
8 Goods, wares and merchandise of motor vehicle dealers, other
9 than new motor vehicles and new mobile homes, shall be
10 assessed at full and true value as of the first day of
11 January.

12 Except that this paragraph shall not apply to an
13 applicant for registration or re-registration of a mobile
14 home, nothing herein contained shall relieve the applicant
15 for registration or re-registration of any other motor
16 vehicle so assessed or subject to assessment of the duty of
17 paying taxes thereon as a condition precedent to
18 registration or re-registration in the event said taxes have
19 not been paid by any prior applicant or owner in all cases
20 where required to be paid.

21 (3) The assessed value of livestock in each county on
22 the assessment date shall be computed by adding the assessed
23 value of all livestock more than nine (9) months of age
24 owned by the taxpayer in each county on the last day of each
25 month since the last assessment date and dividing the sum by

1 twelve (12). For purposes of this subdivision "livestock"
2 means cattle, sheep, horses, and mules.

3 ~~(4) The department of revenue or its agent must~~
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8 ~~dealers, at 12 midnight of the first day of January in each~~
9 ~~year.~~

10 (4) THE DEPARTMENT OF REVENUE OR ITS AGENT MUST
11 ASCERTAIN AND ASSESS ALL CAMPERS, TRUCK CANOPY COVERS, OR
12 TOPPERS IN EACH COUNTY SUBJECT TO TAXATION AS OF JANUARY 1
13 IN EACH YEAR, AND THE SAME SHALL BE ASSESSED TO THE PERSONS
14 BY WHOM OWNED OR CLAIMED, OR IN WHOSE POSSESSION OR CONTROL
15 SUCH CAMPER, TRUCK CANOPY COVER, OR TOPPER WAS, INCLUDING
16 DEALERS, AT 12 MIDNIGHT OF THE FIRST DAY OF JANUARY IN EACH
17 YEAR.

18 ~~(5) (4) (5)~~ The department of revenue or its agent must
19 ascertain and assess all snowmobiles in each county subject
20 to taxation as of July 1 in each year, and the same shall be
21 assessed to the persons by whom owned or claimed, or in
22 whose possession or control such snowmobile was at 12
23 midnight on the first day of July in each year; provided,
24 however, that snowmobiles which constitute inventory of
25 snowmobile dealers shall be assessed to the dealers as of 12

1 midnight of the first day of January in each year; and
2 further provided that all snowmobiles that have been
3 assessed and for which taxes have been paid for the period
4 of January 1, 1975 through December 31, 1975, shall be
5 assessed for only six (6) months during the period July 1,
6 1975 through June 30, 1976."

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ASSESSED; AMENDING SECTIONS 53-647 AND 84-406, R.C.M. 1947."

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February 15 in each year without displaying the current
year's decal, when the motor vehicle to which the camper,
TRUCK CANOPY COVER, OR TOPPER is customarily attached is
registered."~~

Section 2. Section 84-406, R.C.M. 1947, is amended to
read as follows:

"84-406. Time of assessment — motor vehicles —

mobile homes — livestock — snowmobiles. (1) The department
of revenue or its agent must, between the first day of
January and the second Monday of July in each year,
ascertain the names of all taxable inhabitants, and assess
all property in each county subject to taxation, except such
as is required to be assessed by the state department of
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whom it was owned or claimed, or in whose possession or
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next preceding. It must also ascertain and assess all
mobile homes arriving in the county after 12 midnight of the
first day of January next preceding. The procedure provided
by this section shall not apply to:

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(2) hereof to be assessed as of the first day of January, or
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(b) Livestock which are required by subdivision (3) of
this section to be assessed on an average inventory basis in
each county. Credits must be assessed as provided in
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(c) Property defined in section 53-642 as "special
mobile equipment" which is subject to assessment of personal
property taxes on the date that application is made for a

1 special mobile equipment plate.

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3 mobile homes as a part of his stock in trade.

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5 to be assessed as of the first day of January.~~

6 ~~(E) CAMPERS, TRUCK CANOPY COVERS, OR TOPPERS WHICH ARE
7 REQUIRED BY SUBDIVISION 4 HEREOF TO BE ASSESSED AS OF THE
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9 ~~(F) (G) (H) (I)~~ Snowmobiles which are required by
10 subdivision 5 hereof to be assessed as of the first day of
11 July.

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13 assess all motor vehicles, except mobile homes, in each
14 county subject to taxation as of January 1, or as of the
15 anniversary registration date of those vehicles subject to
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21 year. A camper, TRUCK CANOPY COVER, OR TOPPER which is
22 customarily attached to a motor vehicle shall be assessed
23 TAXED ASSESSED at the time the vehicle is assessed. Provided
24 that such tax shall not be assessed against motor vehicles
25 which constitute inventory of motor vehicle dealers as of

1 January 1, but said vehicles, and all other motor vehicles
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3 vehicle dealer's inventory, shall be assessed to their
4 respective purchasers as of the dates said vehicles are
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6 includes dealers who apply for registration or
7 re-registration of motor vehicles, except as otherwise
8 provided by section 32-3315. Goods, wares and merchandise
9 of motor vehicle dealers, other than new motor vehicles and
10 new mobile homes, shall be assessed at full and true value
11 as of the first day of January.

12 Except that this paragraph shall not apply to an
13 applicant for registration or re-registration of a mobile
14 home, nothing herein contained shall relieve the applicant
15 for registration or re-registration of any other motor
16 vehicle so assessed or subject to assessment of the duty of
17 paying taxes thereon as a condition precedent to
18 registration or re-registration in the event said taxes have
19 not been paid by any prior applicant or owner in all cases
20 where required to be paid.

21 (3) The assessed value of livestock in each county on
22 the assessment date shall be computed by adding the assessed
23 value of all livestock more than nine (9) months of age
24 owned by the taxpayer in each county on the last day of each
25 month since the last assessment date and dividing the sum by

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 6 ~~assessed to the persons by whom owned or claimed, or in~~
 7 ~~whose possession or control such camper was, including~~
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 9 ~~year.~~

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 13 ~~IN EACH YEAR, AND THE SAME SHALL BE ASSESSED TO THE PERSONS~~
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 15 ~~SUCH CAMPERE, TRUCK CANOPY COVER, OR TOPPER WAS, INCLUDING~~
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18 ~~(5) (4) (5) (4)~~ The department of revenue or its agent
 19 must ascertain and assess all snowmobiles in each county
 20 subject to taxation as of July 1 in each year, and the same
 21 shall be assessed to the persons by whom owned or claimed,
 22 or in whose possession or control such snowmobile was at 12
 23 midnight on the first day of July in each year; provided,
 24 however, that snowmobiles which constitute inventory of
 25 snowmobile dealers shall be assessed to the dealers as of 12

1 midnight of the first day of January in each year; and
 2 further provided that all snowmobiles that have been
 3 assessed and for which taxes have been paid for the period
 4 of January 1, 1975 through December 31, 1975, shall be
 5 assessed for only six (6) months during the period July 1,
 6 1975 through June 30, 1976."

-End-

March, 1977

STANDING COMMITTEE REPORT
Senate Committee on Judiciary

That House Bill No. 379, third reading, be amended as follows:

1. Amend title, line 6.

Following: "TO"

Strike: "REQUIRE"

Insert: "permit"

2. Amend title, line 7.

Following: "CAMPER"

Strike: ", TRUCK CANOPY COVER, OR TOPPER"

3. Amend title, lines 8 and 9.

Following: "CAMPER"

Strike: ", TRUCK CANOPY COVER, OR TOPPER"

4. Amend page 1, section 1, line 16.

Following: "Application"

Strike: "must"

Insert: "may"

5. Amend page 1, section 1, lines 20 and 21.

Following: "camper"

Strike: ", TRUCK CANOPY COVER, OR TOPPER"

6. Amend page 3, section 2, line 21.

Following: "camper"

Strike: ", TRUCK CANOPY COVER, OR TOPPER"

HOUSE BILL NO. 379

INTRODUCED BY TEAGUE, DASSINGER, KENNY, HAND,

JHONSTON, ROBEINS, DAY, BENGTSON, PISTORIA, MENAHAN,

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1 special mobile equipment plate.

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23 ~~PAID ASSESSED at the time the vehicle is assessed.~~ Provided
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 14 ~~BY WHOM OWNED OR CLAIMED, OR IN WHOSE POSSESSION OR CONTROL~~
 15 ~~SUCH CAMPER, TRUCK CANOPY COVER, OR TOPPER WAS, INCLUDING~~
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