

1 BILL NO. 481
 2 INTRODUCED BY S. H. Green, Clerk
 3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT RELATING TO THE
 5 COLLECTION OF THE ANNUAL LICENSE TAX FEE ON MOTOR VEHICLES
 6 POWERED BY LIQUEFIED PETROLEUM GASES; PROVIDING FOR AN
 7 ANNUAL LICENSE TAX, PRORATED QUARTERLY AND PAYABLE
 8 QUARTERLY, SEMIANNUALLY OR ANNUALLY; AMENDING SECTIONS
 9 84-1862 AND 84-1863, R.C.M. 1947."

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

11 Section 1. Section 84-1862, R.C.M. 1947, is amended to
12 read as follows:

13 "84-1862. Tax to be collected on motor vehicles
 14 self-propelled by ~~liquid-petroleum-gases~~ a liquefied
 15 petroleum gas. The department of highways shall, under the
 16 rules issued by the department, collect or cause to be
 17 collected from owners or operators of motor vehicles powered
 18 by ~~liquid-petroleum-gases~~ any liquefied petroleum gas an
 19 annual license tax fee on each such vehicle, which license
 20 tax fee is prorated on a quarterly basis and may be paid
 21 quarterly, semiannually, or annually according to the
 22 following schedule:

23 (1) Passenger cars and pickups, whose licensed gross
24 vehicle weight is ~~ten-thousand-(10,000)~~ pounds or less,
25

1 ~~sixty-dollars-(60)~~.

2 (2) Motor trucks and truck tractors whose licensed
3 gross vehicle weight is over ~~ten-thousand-(10,000)~~ pounds
4 and less than ~~eighteen-thousand-(18,000)~~ pounds, ~~eighty~~
5 ~~dollars-(80)~~.

6 (3) Motor trucks and truck tractors, whose licensed
7 gross vehicle weight is ~~eighteen-thousand-(18,000)~~ pounds or
8 more and less than ~~forty-eight-thousand-(48,000)~~ pounds, ~~two~~
9 ~~hundred-dollars-(200)~~.

10 (4) Motor trucks and truck tractors, whose licensed
11 gross vehicle weight is ~~forty-eight-thousand-(48,000)~~ pounds
12 or more, ~~one-thousand-dollars-(1,000)~~.

13 Upon payment of the tax required by this section, the
 14 department of highways shall provide a ~~prominent-sticker-to~~
 15 ~~be-displayed-on~~ certificate to be carried in each vehicle,
 16 ~~which sticker-shall-be~~ is valid for a period beginning
 17 ~~January-1-and-ending-December-31-of-each-calendar-year~~ no
 18 less than a calendar quarter or for such further calendar
 19 period for which the tax is paid."

20 Section 2. There is a new R.C.M. section numbered
21 84-1862.1 that reads as follows:

22 84-1862.1 Temporary trip permit required. (1) Upon
 23 entering the state, a nonresident operating any motor
 24 vehicle powered by liquefied petroleum gas is required to
 25 purchase a liquid petroleum gas temporary trip permit. The

HB 481

1 permits will be issued by scale house personnel, gross
2 vehicle weight patrol crews, Montana highway patrolmen, and
3 such other enforcing agents as the department of revenue may
4 prescribe.

5 (2) A temporary liquid petroleum gas permit shall cost
6 \$20. The permit is valid for a period of time not to exceed
7 72 hours and will be automatically void if the vehicle
8 leaves the state during this period. Special liquid
9 petroleum gas permits, remittance forms, and any other
10 papers necessary for the enforcement of this act shall be
11 furnished by the department of highways.

12 Section 3. Section 84-1863, R.C.M. 1947, is amended to
13 read as follows:

14 *84-1863. ~~Sticker Certificate~~ and fee nontransferable.
15 The identifying ~~sticker certificate~~ and license fee paid for
16 each vehicle shall not be transferable on the sale or change
17 of ownership ~~to any person or vehicle other than that for~~
18 ~~which it was issued, with one exception. If the owner of a~~
19 ~~vehicle for which a current certificate has been issued~~
20 ~~replaces the vehicle, the remaining amount of tax paid for~~
21 ~~the unused calendar period may be credited to the tax~~
22 ~~payable for the issuance of a new certificate. The credit~~
23 ~~may not exceed the amount applicable to the unused period,~~
24 ~~and a refund is not allowed."~~

-End-

STATE OF MONTANA

REQUEST NO. 240-77

FISCAL NOTE

Form BD-15

In compliance with a written request received January 26, 19 77, there is hereby submitted a Fiscal Note for House Bill 481 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 relating to the collection of the annual license tax fee on motor vehicles powered by liquefied petroleum gases; prorated quarterly and payable quarterly, semiannually or annually.

FISCAL IMPACT:

None. There will be some loss of revenue from the owners not licensing in a particular quarter and also some gain from new licenses not now licensed.

Richard L. Tracy
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-31-77

Approved by Committee
on Taxation

1 H BILL NO. 481
2 INTRODUCED BY Lien, Gude

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT RELATING TO THE
5 COLLECTION OF THE ANNUAL LICENSE TAX FEE ON MOTOR VEHICLES
6 POWERED BY LIQUEFIED PETROLEUM GASES; PROVIDING FOR AN
7 ANNUAL LICENSE TAX, PRORATED QUARTERLY AND PAYABLE
8 QUARTERLY, SEMIANNUALLY OR ANNUALLY; AMENDING SECTIONS
9 84-1862 AND 84-1863, R.C.M. 1947."

10
11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

12 Section 1. Section 84-1862, R.C.M. 1947, is amended to
13 read as follows:

14 "84-1862. Tax to be collected on motor vehicles
15 self-propelled by ~~liquid-petroleum-gases~~ a liquefied
16 petroleum gas. The department of highways shall, under the
17 rules issued by the department, collect or cause to be
18 collected from owners or operators of motor vehicles powered
19 by ~~liquid-petroleum-gases~~ any liquefied petroleum gas an
20 annual license tax fee on each such vehicle, which license
21 tax fee is prorated on a quarterly basis and may be paid
22 quarterly, semiannually, or annually according to the
23 following schedule:

24 (1) Passenger cars and pickups, whose licensed gross
25 vehicle weight is ~~ten-thousand-(10,000)~~ pounds or less,

1 ~~sixty-dollars-(60)~~.

2 (2) Motor trucks and truck tractors whose licensed
3 gross vehicle weight is over ~~ten-thousand-(10,000)~~ pounds
4 and less than ~~eighteen-thousand-(18,000)~~ pounds, ~~eighty~~
5 ~~dollars-(80)~~.

6 (3) Motor trucks and truck tractors, whose licensed
7 gross vehicle weight is ~~eighteen-thousand-(18,000)~~ pounds or
8 more and less than ~~forty-eight-thousand-(48,000)~~ pounds, ~~two~~
9 ~~hundred-dollars-(200)~~.

10 (4) Motor trucks and truck tractors, whose licensed
11 gross vehicle weight is ~~forty-eight-thousand-(48,000)~~ pounds
12 or more, ~~one-thousand-dollars-(1,000)~~.

13 Upon payment of the tax required by this section, the
14 department of highways shall provide a ~~prominent-sticker-to~~
15 ~~be-displayed-on~~ certificate to be carried in each vehicle,
16 which ~~sticker-shall-be~~ is valid for a period beginning
17 ~~January-1-and-ending-December-31-of-each-calendar-year~~ no
18 less than a calendar quarter or for such further calendar
19 period for which the tax is paid."

20 Section 2. There is a new R.C.M. section numbered
21 84-1862.1 that reads as follows:

22 84-1862.1 Temporary trip permit required. (1) Upon
23 entering the state, a nonresident operating any motor
24 vehicle powered by liquefied petroleum gas is required to
25 purchase a liquid petroleum gas temporary trip permit. The

1 permits will be issued by scale house personnel, gross
2 vehicle weight patrol crews, Montana highway patrolmen, and
3 such other enforcing agents as the department of revenue may
4 prescribe.

5 (2) A temporary liquid petroleum gas permit shall cost
6 \$20. The permit is valid for a period of time not to exceed
7 72 hours and will be automatically void if the vehicle
8 leaves the state during this period. Special liquid
9 petroleum gas permits, remittance forms, and any other
10 papers necessary for the enforcement of this act shall be
11 furnished by the department of highways.

12 Section 3. Section 84-1863, R.C.M. 1947, is amended to
13 read as follows:

14 *84-1863. Sticker Certificate and fee nontransferable.
15 The identifying sticker certificate and license fee paid for
16 each vehicle shall not be transferable on the sale or change
17 of ownership to any person or vehicle other than that for
18 which it was issued, with one exception. If the owner of a
19 vehicle for which a current certificate has been issued
20 replaces the vehicle, the remaining amount of tax paid for
21 the unused calendar period may be credited to the tax
22 payable for the issuance of a new certificate. The credit
23 may not exceed the amount applicable to the unused period,
24 and a refund is not allowed.*

-End-

1 H BILL NO. 481
2 INTRODUCED BY Lien, Gude

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT RELATING TO THE
5 COLLECTION OF THE ANNUAL LICENSE TAX FEE ON MOTOR VEHICLES
6 POWERED BY LIQUEFIED PETROLEUM GASES; PROVIDING FOR AN
7 ANNUAL LICENSE TAX, PRORATED QUARTERLY AND PAYABLE
8 QUARTERLY, SEMIANNUALLY OR ANNUALLY; AMENDING SECTIONS
9 84-1862 AND 84-1863, R.C.M. 1947."

10
11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12 Section 1. Section 84-1862, R.C.M. 1947, is amended to
13 read as follows:

14 "84-1862. Tax to be collected on motor vehicles
15 self-propelled by ~~liquid-petroleum-gases~~ a liquefied
16 petroleum gas. The department of highways shall, under the
17 rules issued by the department, collect or cause to be
18 collected from owners or operators of motor vehicles powered
19 by ~~liquid-petroleum-gases~~ any liquefied petroleum gas an
20 annual license tax fee on each such vehicle, which license
21 tax fee is prorated on a quarterly basis and may be paid
22 quarterly, semiannually, or annually according to the
23 following schedule:

24 (1) Passenger cars and pickups, whose licensed gross
25 vehicle weight is ~~ten-thousand-(10,000)~~ pounds or less,

1 ~~sixty-dollars-(60)~~.

2 (2) Motor trucks and truck tractors whose licensed
3 gross vehicle weight is over ~~ten-thousand-(10,000)~~ pounds
4 and less than ~~eighteen-thousand-(18,000)~~ pounds, ~~eighty~~
5 ~~dollars-(80)~~.

6 (3) Motor trucks and truck tractors, whose licensed
7 gross vehicle weight is ~~eighteen-thousand-(18,000)~~ pounds or
8 more and less than ~~forty-eight-thousand-(48,000)~~ pounds, ~~two~~
9 ~~hundred-dollars-(200)~~.

10 (4) Motor trucks and truck tractors, whose licensed
11 gross vehicle weight is ~~forty-eight-thousand-(48,000)~~ pounds
12 or more, ~~one-thousand-dollars-(1,000)~~.

13 Upon payment of the tax required by this section, the
14 department of highways shall provide a ~~prominent-sticker-to~~
15 ~~be-displayed-on~~ certificate to be carried in each vehicle,
16 ~~which sticker-shall-be~~ is valid for a period beginning
17 ~~January-1-and-ending-December-31-of-each-calendar-year~~ no
18 less than a calendar quarter or for such further calendar
19 period for which the tax is paid."

20 Section 2. There is a new R.C.M. section numbered
21 84-1862.1 that reads as follows:

22 84-1862.1 Temporary trip permit required. (1) Upon
23 entering the state, a nonresident operating any motor
24 vehicle powered by liquefied petroleum gas is required to
25 purchase a liquid petroleum gas temporary trip permit. The

HB 481

1 permits will be issued by scale house personnel, gross
2 vehicle weight patrol crews, Montana highway patrolmen, and
3 such other enforcing agents as the department of revenue may
4 prescribe.

5 (2) A temporary liquid petroleum gas permit shall cost
6 \$20. The permit is valid for a period of time not to exceed
7 72 hours and will be automatically void if the vehicle
8 leaves the state during this period. Special liquid
9 petroleum gas permits, remittance forms, and any other
10 papers necessary for the enforcement of this act shall be
11 furnished by the department of highways.

12 Section 3. Section 84-1863, R.C.M. 1947, is amended to
13 read as follows:

14 "84-1863. ~~Sticker Certificate~~ and fee nontransferable.
15 The identifying ~~sticker certificate~~ and license fee paid for
16 each vehicle shall not be transferable on the sale or change
17 of ownership ~~to any person or vehicle other than that for~~
18 ~~which it was issued, with one exception, if the owner of a~~
19 ~~vehicle for which a current certificate has been issued~~
20 ~~replaces the vehicle, the remaining amount of tax paid for~~
21 ~~the unused calendar period may be credited to the tax~~
22 ~~payable for the issuance of a new certificate. The credit~~
23 ~~may not exceed the amount applicable to the unused period,~~
24 ~~and a refund is not allowed."~~

-End-

HOUSE BILL NO. 481

INTRODUCED BY LIEN, GERRIT

A BILL FOR AN ACT ENTITLED: "AN ACT RELATING TO THE COLLECTION OF THE ANNUAL LICENSE TAX FEE ON MOTOR VEHICLES POWERED BY LIQUEFIED PETROLEUM GASES; PROVIDING FOR AN ANNUAL LICENSE TAX, PRORATED QUARTERLY AND PAYABLE QUARTERLY, SEMIANNUALLY OR ANNUALLY; AMENDING SECTIONS 84-1862 AND 84-1863, R.C.M. 1947."

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

Section 1. Section 84-1862, R.C.M. 1947, is amended to read as follows:

"84-1862. Tax to be collected on motor vehicles self-propelled by ~~liquid-petroleum-gases~~ a liquefied petroleum gas. The department of highways shall, under the rules issued by the department, collect or cause to be collected from owners or operators of motor vehicles powered by ~~liquid-petroleum-gases~~ any liquefied petroleum gas an annual license tax fee on each such vehicle, which license tax fee is prorated on a quarterly basis and may be paid quarterly, semiannually, or annually according to the following schedule:

(1) Passenger cars and pickups, whose licensed gross vehicle weight is ~~ten--thousand--{10,000}~~ pounds or less,

~~sixty-dollars--{60}~~.

(2) Motor trucks and truck tractors whose licensed gross vehicle weight is over ~~ten--thousand--{10,000}~~ pounds and less than ~~eighteen--thousand--{18,000}~~ pounds, ~~eighty dollars--{80}~~.

(3) Motor trucks and truck tractors, whose licensed gross vehicle weight is ~~eighteen--thousand--{18,000}~~ pounds or more and less than ~~forty-eight-thousand--{48,000}~~ pounds, ~~two hundred-dollars--{200}~~.

(4) Motor trucks and truck tractors, whose licensed gross vehicle weight is ~~forty-eight-thousand--{48,000}~~ pounds or more, ~~one-thousand-dollars--{1,000}~~.

Upon payment of the tax required by this section, the department of highways shall provide a ~~prominent-sticker-to-be-displayed-on~~ certificate to be carried in each vehicle, ~~which sticker--shall--be~~ is valid for a period beginning ~~January-1-and-ending-December-31-of-each--calendar--year~~ no less than a calendar quarter or for such further calendar period for which the tax is paid."

Section 2. There is a new R.C.M. section numbered 84-1862.1 that reads as follows:

84-1862.1 Temporary trip permit required. (1) Upon entering the state, a nonresident operating any motor vehicle powered by liquefied petroleum gas is required to purchase a liquid petroleum gas temporary trip permit. The

1 permits will be issued by scale house personnel, gross
2 vehicle weight patrol crews, Montana highway patrolmen, and
3 such other enforcing agents as the department of revenue may
4 prescribe.

5 (2) A temporary liquid petroleum gas permit shall cost
6 \$20. The permit is valid for a period of time not to exceed
7 72 hours and will be automatically void if the vehicle
8 leaves the state during this period. Special liquid
9 petroleum gas permits, remittance forms, and any other
10 papers necessary for the enforcement of this act shall be
11 furnished by the department of highways.

12 Section 3. Section 84-1863, R.C.M. 1947, is amended to
13 read as follows:

14 "84-1863. ~~Sticker certificate~~ and fee nontransferable.
15 The identifying ~~sticker certificate~~ and license fee paid for
16 each vehicle shall not be transferable on the sale or change
17 of ownership ~~to any person or vehicle other than that for~~
18 ~~which it was issued, with one exception. If the owner of a~~
19 ~~vehicle for which a current certificate has been issued~~
20 ~~replaces the vehicle, the remaining amount of tax paid for~~
21 ~~the unused calendar period may be credited to the tax~~
22 ~~payable for the issuance of a new certificate. The credit~~
23 ~~may not exceed the amount applicable to the unused period,~~
24 ~~and a refund is not allowed."~~

-End-