

House BILL NO. *757*

INTRODUCED BY *Taxation Committee - Liam Smith*

A BILL FOR AN ACT ENTITLED: "AN ACT TO RAISE THE PER CAPITA LICENSE FEE ON SHEEP; AMENDING SECTION 46-2102, R.C.M. 1947."

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

Section 1. Section 46-2102, R.C.M. 1947, is amended to read as follows:

"46-2102. County commissioners may require per capita license fee on sheep. To defray the expense of such protection the board of county commissioners of any county shall have the power to require all owners or persons in possession of any sheep, coming one year old or over, in the county on the regular assessment date of each year to pay a license fee of not exceeding ~~fifteen cents (15c)~~ \$1 per head of sheep so owned or possessed by him in the county; provided that all owners or persons in possession of any sheep, coming one year old or over, coming into the county after the regular assessment date and subject to taxation under the provisions of section 84-6008 shall also be subject to payment of the license fee herein prescribed. Upon the order of the board of county commissioners such license fees may be imposed by the entry thereof in the name

of the licensee upon the property tax rolls of the county by the county assessor. Said license fees shall be payable to and collected by the county treasurer, and when so levied, shall be a lien upon the property, both real and personal of the licensee. In case the person against whom said license fee is levied owns no real estate against which said license fee is or may become a lien, then said license fee shall be payable immediately upon its levy and the treasurer shall collect the same in the manner provided by law for the collection of personal property taxes which are not a lien upon real estate. When collected, said fees shall be placed by the treasurer in the predatory animal control fund and the moneys in said fund shall be expended on order of the board of county commissioners of the county for predatory animal control only. The word "owners" or "persons" shall include natural persons, copartnerships, corporations, trusts and estates."

-End-

STATE OF MONTANA

REQUEST NO. 511-77

FISCAL NOTE

Form BD-15

In compliance with a written request received February 14, 19 77, there is hereby submitted a Fiscal Note for House Bill 757 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

This bill raises the per capita license fee on sheep.

ASSUMPTIONS

The fiscal impact of this bill will be totally on counties. The precise impact is somewhat difficult to measure, as the bill allows county commissioners great latitude in setting the amount of the license fee on sheep. An example, using actual FY 76 data, of the maximum effect in FY 76 may prove useful.

Assuming that the current levy is 15¢/head, that the new levy would go to the maximum of \$1/head, and that there are 380,000 sheep, the impact can be measured. In this case the impact would equal $\$1(380,000) - 15¢(380,000) = \$323,000$. Revenues to the predatory animal control account would increase by \$323,000 in this example.

EFFECT ON LOCAL REVENUE

The impact of this bill will be strictly on county governments. The impact depends on what rate the commissioners actually set the fee at and on market conditions for sheep.

PREPARED BY DEPARTMENT OF REVENUE

Richard L. ...
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2/17/77

Approved by Committee
on Taxation

1 House BILL NO. 757
2 INTRODUCED BY Taxation Committee - Sean
3 Smith

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO RAISE THE PER CAPITA
5 LICENSE FEE ON SHEEP; AMENDING SECTION 46-2102, R.C.M.
6 1947."

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8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
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10 read as follows:

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12 license fee on sheep. To defray the expense of such
13 protection the board of county commissioners of any county
14 shall have the power to require all owners or persons in
15 possession of any sheep, coming one year old or over, in the
16 county on the regular assessment date of each year to pay a
17 license fee of not exceeding ~~fifteen cents~~ ~~(15c)~~ \$1 per head
18 of sheep so owned or possessed by him in the county;
19 provided that all owners or persons in possession of any
20 sheep, coming one year old or over, coming into the county
21 after the regular assessment date and subject to taxation
22 under the provisions of section 84-6008 shall also be
23 subject to payment of the license fee herein proscribed.
24 Upon the order of the board of county commissioners such
25 license fees may be imposed by the entry thereof in the name

1 of the licensee upon the property tax rolls of the county by
2 the county assessor. Said license fees shall be payable to
3 and collected by the county treasurer, and when so levied,
4 shall be a lien upon the property, both real and personal of
5 the licensee. In case the person against whom said license
6 fee is levied owns no real estate against which said license
7 fee is or may become a lien, then said license fee shall be
8 payable immediately upon its levy and the treasurer shall
9 collect the same in the manner provided by law for the
10 collection of personal property taxes which are not a lien
11 upon real estate. When collected, said fees shall be placed
12 by the treasurer in the predatory animal control fund and
13 the moneys in said fund shall be expended on order of the
14 board of county commissioners of the county for predatory
15 animal control only. The word "owners" or "persons" shall
16 include natural persons, copartnerships, corporations,
17 trusts and estates."

-End-

SECOND READING

HB 757

1 *House* BILL NO. *757*
 2 INTRODUCED BY *Taxation Committee - Lian*
 3 *Smith*

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO RAISE THE PER CAPITA
 5 LICENSE FEE ON SHEEP; AMENDING SECTION 46-2102, R.C.M.
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 10 read as follows:

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 12 license fee on sheep. To defray the expense of such
 13 protection the board of county commissioners of any county
 14 shall have the power to require all owners or persons in
 15 possession of any sheep, coming one year old or over, in the
 16 county on the regular assessment date of each year to pay a
 17 license fee of not exceeding ~~fifteen cents~~ *(\$1)* per head
 18 of sheep so owned or possessed by him in the county;
 19 provided that all owners or persons in possession of any
 20 sheep, coming one year old or over, coming into the county
 21 after the regular assessment date and subject to taxation
 22 under the provisions of section 84-6008 shall also be
 23 subject to payment of the license fee herein prescribed.
 24 Upon the order of the board of county commissioners such
 25 license fees may be imposed by the entry thereof in the name

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 2 the county assessor. Said license fees shall be payable to
 3 and collected by the county treasurer, and when so levied,
 4 shall be a lien upon the property, both real and personal of
 5 the licensee. In case the person against whom said license
 6 fee is levied owns no real estate against which said license
 7 fee is or may become a lien, then said license fee shall be
 8 payable immediately upon its levy and the treasurer shall
 9 collect the same in the manner provided by law for the
 10 collection of personal property taxes which are not a lien
 11 upon real estate. When collected, said fees shall be placed
 12 by the treasurer in the predatory animal control fund and
 13 the moneys in said fund shall be expended on order of the
 14 board of county commissioners of the county for predatory
 15 animal control only. The word "owners" or "persons" shall
 16 include natural persons, copartnerships, corporations,
 17 trusts and estates."

-End-

March 12, 1977

STANDING COMMITTEE REPORT
Senate Committee on Taxation

That House Bill No. 757 be amended as follows:

1. Amend title, line 5.

Following: "AMENDING"

Strike: "SECTION"

Insert: "sections"

Following: "46-2102"

Insert: "and 46-2104."

2. Amend page 2, section 1, line 17.

Following: line 17

Insert: "Section 2. Section 2104, R.C.M. 1947, is amended to read as follows:

"46-2104. Duty of county commissioners--petition of sheep owners. In conducting a predatory animal control-program, the board of county commissioners shall give preference to recommendations for such program and its incidents as made by organized associations of sheep growers in the county. Upon petition of the resident owners of at least ~~fifty-one-per cent-(51%)~~ of the sheep in the county, as shown by the assessment rolls of the last preceding assessment, which petition shall be filed with the board of county commissioners on or before the first Monday in December in any year, such board shall establish the predatory animal control program, and cause said licenses to be secured and issued and the fees collected for the following year in such amount not exceeding the limits of ~~fifteen-cents-(15¢)~~ \$1 per head of sheep as shown by said assessment rolls, as will defray the cost of administering the program so established. The license fee determined and set by the board, within said limits, shall remain in full force and effect from year to year without change, unless there is filed with the board a petition subscribed by the resident owners of at least ~~fifty-one-per-cent-(51%)~~ of the sheep in the county, as shown by the assessment rolls of the last assessment preceding the filing of the petition, for termination of the program and repeal of the license fee in which event the program shall by order of the board of county commissioners be disestablished and the license fee shall not be further levied. If the resident owners of at least ~~fifty-one (51%)~~ of the sheep in the county either (a) petition for an increase in the license fee subject always to the maximum limitation of ~~fifteen cents-(15¢)~~ \$1 per head of sheep, or (b) petition for a decrease in the license fee then in force, the board of county commissioners shall upon receipt of any such petition fix a new license fee to continue from year to year and the program shall thereupon continue within the limits of the aggregate amount of the license fee as collected from year to year."

March 16, 1977

SENATE
COMMITTEE OF THE WHOLE

That House Bill No. 757, be amended as follows:

1. Amend amendment No. 2, insertion paragraph, line 14.

Following: "~~15¢~~"

Strike: "\$1"

Insert: "50¢"

2. Amend amendment No. 2, insertion paragraph, line 28.

Following: "~~15¢~~"

Strike: "\$1"

Insert: "50¢"

3. Amend page 1, section 1, line 17.

Following: "~~15¢~~"

Strike: "\$1"

Insert: "50¢"

1 HOUSE BILL NO. 757

2 INTRODUCED BY TAXATION COMMITTEE -- LIFN, SMITH

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO RAISE THE PER CAPITA
5 LICENSE FEE ON SHEEP; AMENDING ~~SECTION~~ SECTIONS 46-2102 AND
6 46-2104, R.C.M. 1947."

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8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:9 Section 1. Section 46-2102, R.C.M. 1947, is amended to
10 read as follows:

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12 license fee on sheep. To defray the expense of such
13 protection the board of county commissioners of any county
14 shall have the power to require all owners or persons in
15 possession of any sheep, coming one year old or over, in the
16 county on the regular assessment date of each year to pay a
17 license fee of not exceeding ~~fifteen cents (15¢)~~ \$1.50 per
18 head of sheep so owned or possessed by him in the county;
19 provided that all owners or persons in possession of any
20 sheep, coming one year old or over, coming into the county
21 after the regular assessment date and subject to taxation
22 under the provisions of section 84-6008 shall also be
23 subject to payment of the license fee herein prescribed.
24 Upon the order of the board of county commissioners such
25 license fees may be imposed by the entry thereof in the name

1 of the licensee upon the property tax rolls of the county by
2 the county assessor. Said license fees shall be payable to
3 and collected by the county treasurer, and when so levied,
4 shall be a lien upon the property, both real and personal of
5 the licensee. In case the person against whom said license
6 fee is levied owns no real estate against which said license
7 fee is or may become a lien, then said license fee shall be
8 payable immediately upon its levy and the treasurer shall
9 collect the same in the manner provided by law for the
10 collection of personal property taxes which are not a lien
11 upon real estate. When collected, said fees shall be placed
12 by the treasurer in the predatory animal control fund and
13 the moneys in said fund shall be expended on order of the
14 board of county commissioners of the county for predatory
15 animal control only. The word "owners" or "persons" shall
16 include natural persons, copartnerships, corporations,
17 trusts and estates."

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19 READ AS FOLLOWS:

20 "46-2104. Duty of county commissioners -- petition of
21 sheep owners. In conducting a predatory animal control
22 program, the board of county commissioners shall give
23 preference to recommendations for such program and its
24 incidents as made by organized associations of sheep growers
25 in the county. Upon petition of the resident owners of at

1 least ~~fifty-one per cent (51%)~~ of the sheep in the county,
 2 as shown by the assessment rolls of the last preceding
 3 assessment, which petition shall be filed with the board of
 4 county commissioners on or before the first Monday in
 5 December in any year, such board shall establish the
 6 predatory animal control program, and cause said licenses to
 7 be secured and issued and the fees collected for the
 8 following year in such amount, not exceeding the limits of
 9 ~~fifteen cents (15¢)~~ \$1 50¢ per head of sheep as shown by
 10 said assessment rolls, as will defray the cost of
 11 administering the program so established. The license fee
 12 determined and set by the board, within said limits, shall
 13 remain in full force and effect from year to year without
 14 change, unless there is filed with the board a petition
 15 subscribed by the resident owners of at least ~~fifty-one per~~
 16 ~~cent (51%)~~ of the sheep in the county, as shown by the
 17 assessment rolls of the last assessment preceding the filing
 18 of the petition, for termination of the program and repeal
 19 of the license fee, in which event the program shall by
 20 order of the board of county commissioners be disestablished
 21 and the license fee shall not be further levied. If the
 22 resident owners of at least ~~fifty-one per cent (51%)~~ of the
 23 sheep in the county either (a) petition for an increase in
 24 the license fee, subject always to the maximum limitation of
 25 ~~fifteen cents (15¢)~~ \$1 50¢ per head of sheep, or

1 (b) petition for a decrease in the license fee then in
 2 force, the board of county commissioners shall upon receipt
 3 of any such petition fix a new license fee to continue from
 4 year to year and the program shall thereupon continue within
 5 the limits of the aggregate amount of the license fee as
 6 collected from year to year."

-End-