

1 *Senate* BILL NO. 155  
 2 INTRODUCED BY *William R. Mcomber* *Richard* *Quintana*  
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
 5 84-202, R.C.M. 1947, TO EXEMPT PROPERTY OF IRRIGATION  
 6 DISTRICTS FROM TAXATION AND TO AMEND SECTION 89-1702, R.C.M.  
 7 1947, TO EXEMPT EQUIPMENT, MACHINERY, MOTOR VEHICLES, AND  
 8 OTHER PERSONAL PROPERTY BELONGING TO IRRIGATION DISTRICTS  
 9 FROM STATE, COUNTY, OR MUNICIPAL TAXATION; AMENDING SECTION  
 10 53-106, R.C.M. 1947."  
 11

12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 13 Section 1. Section 84-202, R.C.M. 1947, is amended to  
 14 read as follows:

15 "84-202. Exemptions from taxation. (1) (a) The  
 16 property of the United States, the state, counties, cities,  
 17 towns, school districts, irrigation districts organized  
 18 under the laws of Montana and not operating for profit,  
 19 municipal corporations, public libraries, buildings with  
 20 land they occupy and furnishings therein owned by a church  
 21 and used for actual religious worship and for residences of  
 22 the clergy, together with adjacent land reasonably necessary  
 23 for convenient use of such buildings owned by a church, such  
 24 other property as is used exclusively for agricultural and  
 25 horticultural societies, for educational purposes, hospitals

1 and places of burial not used or held for private or  
 2 corporate profit, and institutions of purely public charity,  
 3 evidence of debt secured by mortgages of record upon real or  
 4 personal property in the state of Montana, and public art  
 5 galleries and public observatories not used or held for  
 6 private or corporate profit, are exempt from taxation, but  
 7 no more land than is necessary for such purpose is exempt.

8 (b) As used in this subsection, the term "institutions  
 9 of purely public charity" shall include organizations owning  
 10 and operating facilities for the care of the retired or aged  
 11 or chronically ill which are not operated for gain or  
 12 profit; and the terms "public art galleries and public  
 13 observatories" shall mean only such art galleries and  
 14 observatories whether of public or private ownership, as are  
 15 open to the public, without charge or fee at all reasonable  
 16 hours, and are used for the purpose of education only.

17 (2) When a clubhouse or building erected by or  
 18 belonging to any society or organization of honorably  
 19 discharged United States soldiers, sailors or marines who  
 20 served in army or navy of United States, is used exclusively  
 21 for educational, fraternal, benevolent or purely public  
 22 charitable purposes, rather than for gain or profit,  
 23 together with the library and furniture necessarily used in  
 24 any such building, such property is exempt from taxation,  
 25 and all property, real or personal, in the possession of

1 legal guardians of incompetent veterans of the World War or  
 2 minor dependents of such veterans, where such property is  
 3 funds or derived from funds received from the United States  
 4 as pension, compensation, insurance, adjusted compensation,  
 5 or gratuity, shall be exempt from all taxation as property  
 6 of the United States while held by the guardian, but not  
 7 after title passes to the veteran or minor in his or her own  
 8 right on account of removal of legal disability.

9 (3) All household goods and furniture, including  
 10 clocks, musical instruments, sewing machines, wearing  
 11 apparel of members of the family actually used by the owner  
 12 for personal and domestic purposes, or for furnishing or  
 13 equipping the family residence are exempt from taxation.

14 (4) Freeport merchandise shall be exempt from  
 15 taxation. Freeport merchandise means those stocks of  
 16 merchandise manufactured or produced outside this state  
 17 which are in transit through this state and consigned to a  
 18 warehouse or other storage facility, public or private,  
 19 within this state, for storage in transit prior to shipment  
 20 to a final destination outside the state, and which have  
 21 acquired a taxable situs within the state.

22 Stocks of merchandise do not lose their status as  
 23 freeport merchandise because while in the storage facility  
 24 they are assembled, bound, joined, processed, disassembled,  
 25 divided, cut, broken in bulk, relabeled or repackaged.

1 Any person, corporation, firm, partnership,  
 2 association, or other group seeking to qualify its property  
 3 for inclusion in this class shall make application to the  
 4 state department of revenue in such manner or form as may be  
 5 required by the department.

6 (5) [The following agricultural products are exempt  
 7 from taxation:]

8 (a) All unprocessed, perishable fruits and vegetables  
 9 in farm storage and owned by the producer are exempt from  
 10 taxation.

11 (b) All nonperishable unprocessed agricultural  
 12 products except livestock, held in possession of the  
 13 original producer for less than seven (7) months following  
 14 harvest.

15 (c) Livestock, defined as cattle, sheep, horses, or  
 16 mules, which have not attained the age of nine (9) months as  
 17 of the last day of any month.

18 (6) Moneys and credits are exempt from taxation.

19 (7) A capital investment in a recognized nonfossil  
 20 form of energy generation is exempt to the extent provided  
 21 under section 84-7403."

22 Section 2. Section 89-1702, B.C.M. 1947, is amended to  
 23 read as follows:

24 "89-1702. Exemption of irrigation district property.  
 25 The bonds issued under the provisions of this act, rights of

1 way, ditches, flumes, pipelines, dams, water rights,  
 2 reservoirs, ~~and other property of like character, equipment,~~  
 3 ~~machinery, motor vehicles, and all other personal property~~  
 4 belonging to any irrigation district, ~~shall organized under~~  
 5 ~~the laws of Montana and not operating for profit may~~ not be  
 6 taxed for state, county, or municipal purposes."

7 Section 3. Section 53-106, R.C.M. 1947, is amended to  
 8 read as follows:

9 "53-106. Number plates. (1) Every motor vehicle which  
 10 shall be driven upon the streets or highways of this state  
 11 shall display both front and rear a number plate, bearing  
 12 the distinctive number assigned such vehicle. Such number  
 13 plate shall be in eight series: one series for owners of  
 14 motor cars, one for owners of motor vehicles of the  
 15 motorcycle type, one for trailers, one for trucks, one for  
 16 dealers in vehicles of the motorcycle type which shall bear  
 17 the distinctive letters "MCD" or the letters "MC" and the  
 18 word "DEALER," one for franchised dealers in new motor cars  
 19 (including trucks and trailers) or new and used motor cars  
 20 (including trucks and trailers) which shall bear the  
 21 distinctive letter "D" or the word "DEALER," one for dealers  
 22 in used motor cars only (including used trucks and trailers)  
 23 which shall bear the distinctive letters "UD" or the letter  
 24 "U" and the word "DEALER," and one for dealers in trailers  
 25 and/or semitrailers (new or used) which shall bear the

1 distinctive letters "DTR" or the letters "TR" and the word  
 2 "DEALER," and all such markings for the aforementioned kinds  
 3 of dealers' plates shall be placed on the number plates  
 4 assigned thereto in such position thereon as the registrar  
 5 may designate. All number plates for motor vehicles shall be  
 6 issued for a minimum period of four years, provided that  
 7 number plates shall next be issued in the year 1976 and as  
 8 often thereafter as is consistent with the provisions of  
 9 this section, shall bear a distinctive marking, and shall be  
 10 furnished by the state. In years when number plates are not  
 11 issued, the registrar shall provide nonremovable stickers  
 12 bearing appropriate registration numbers which shall be  
 13 affixed to the license plates in use.

14 (2) In the case of motor cars and trucks, number  
 15 plates shall be of metal six inches wide and twelve inches  
 16 in length, the number plates issued in the year 1976 to be  
 17 of a graphic design commemorating the bicentennial of the  
 18 founding of the United States of America, and the word  
 19 "Montana" with the year placed on the plate. For number  
 20 plates issued after 1976, the outline of the state of  
 21 Montana shall be used as a distinctive border on such  
 22 license plates, and the word "Montana" with the year shall  
 23 be placed across the bottom of the plate. Such registration  
 24 plate shall be treated with a reflectorized background  
 25 material according to specifications prescribed by the

1 registrar. An additional fee of one dollar (\$1.00) per year  
 2 for each registration of a vehicle shall be added to the  
 3 registration fee. Revenue from this fee shall be forwarded  
 4 by the respective county treasurers to the state treasurer  
 5 for deposit in the motor vehicle recording account of the  
 6 earmarked revenue fund. Disbursements from the motor vehicle  
 7 recording account shall be made by warrant drawn by the  
 8 registrar. The distinctive registration numbers shall begin  
 9 with a number one (1) or with a letter-number combination  
 10 such as "A 1" or "AA 1," or any other similar combination of  
 11 letters and numbers and be numbered consecutively for each  
 12 series of plates. The distinctive registration number or  
 13 letter-number combination assigned to the vehicle shall  
 14 appear on the plate preceded by the number of the county and  
 15 appearing in horizontal order on the same horizontal base  
 16 line, and the county number shall be separated from the  
 17 distinctive registration number by a separation mark unless  
 18 a letter-number combination is used. The dimensions of such  
 19 numerals and letters shall be determined by the registrar of  
 20 motor vehicles, provided that all county and registration  
 21 numbers shall be of equal height.

22 (3) For the use of tax-exempt motor vehicles, in  
 23 addition to the markings herein provided, number plates  
 24 shall have thereon the following distinctive markings:

25 For vehicles owned by the state the registrar of motor

1 vehicles may designate the prefix number for the various  
 2 state departments, and all numbered plates issued to state  
 3 departments shall bear the words "State Owned" and no year  
 4 number will be indicated thereon as these numbered plates  
 5 will be of a permanent nature, and will be replaced by the  
 6 registrar of motor vehicles at such time when the physical  
 7 condition of numbered plates requires same. For vehicles  
 8 owned by the counties, municipalities, irrigation districts  
 9 organized under the laws of Montana and not operating for  
 10 profit, and school districts and used and operated by  
 11 officials and employees thereof in line of duty as such, and  
 12 for vehicles on loan from the United States government or  
 13 the state of Montana, to, or owned by, the civil air patrol  
 14 and used and operated by officials and employees thereof in  
 15 the line of duty as such, there shall be placed on the  
 16 number plates assigned thereto, in such position thereon as  
 17 the registrar may designate, the letter "I" or the word  
 18 "EXEMPT." Distinctive registration numbers for plates  
 19 assigned to motor vehicles of each of the counties in the  
 20 state and those of the municipalities and school districts  
 21 situated within each of said counties and those of the  
 22 irrigation districts which obtain plates within each county  
 23 shall begin with number 1 and be numbered consecutively.

24 (4) On all number plates assigned to motor vehicles of  
 25 the truck and trailer type, other than tax-exempt trucks and

1 trailers, there shall appear the letter "T" or the word  
 2 "TRUCK" for plates assigned to trucks and the letters "TR"  
 3 or the word "TRAILER" for plates assigned to trailers, and  
 4 housetrailers, and the letters "MC" or the word "CYCLE" for  
 5 plates assigned to vehicles of the motorcycle type.

6 Number plates issued to a passenger car, truck, trailer  
 7 or vehicle of the motorcycle type may be transferred only to  
 8 a replacement passenger car, truck, trailer or motorcycle  
 9 type vehicle.

10 (5) For the purpose of this act, the several counties  
 11 of the state shall be assigned numbers as follows: Silver  
 12 Bow, 1; Cascade, 2; Yellowstone, 3; Missoula, 4; Lewis and  
 13 Clark, 5; Gallatin, 6; Flathead, 7; Fergus, 8; Powder River,  
 14 9; Carbon, 10; Phillips, 11; Hill, 12; Ravalli, 13; Custer,  
 15 14; Lake, 15; Dawson, 16; Roosevelt, 17; Beaverhead, 18;  
 16 Chouteau, 19; Valley, 20; Toole, 21; Big Horn, 22;  
 17 Musselshell, 23; Blaine, 24; Madison, 25; Pondera, 26;  
 18 Richland, 27; Powell, 28; Rosebud, 29; Deer Lodge, 30;  
 19 Teton, 31; Stillwater, 32; Treasure, 33; Sheridan, 34;  
 20 Sanders, 35; Judith Basin, 36; Daniels, 37; Glacier, 38;  
 21 Fallon, 39; Sweet Grass, 40; McCone, 41; Carter, 42;  
 22 Broadwater, 43; Wheatland, 44; Prairie, 45; Granite, 46;  
 23 Meagher, 47; Liberty, 48; Park, 49; Garfield, 50; Jefferson,  
 24 51; Wibaux, 52; Golden Valley, 53; Mineral, 54; Petroleum,  
 25 55; Lincoln, 56; any new counties shall be assigned numbers

1 by the registrar of motor vehicles as they may be formed,  
 2 beginning with the number 57."

-End-

STATE OF MONTANA

REQUEST NO. 136-77

FISCAL NOTE

Form BD-15

In compliance with a written request received January 21, 19 77, there is hereby submitted a Fiscal Note for Senate Bill 155 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

This bill exempts property of irrigation districts from taxation and it exempts equipment, machinery, motor vehicles, and other personal property belonging to irrigation districts from state, county, or municipal taxation.

ASSUMPTIONS

If this bill were enacted the effect on state and local revenue would be minimal. Real property of irrigation districts is currently not subject to property tax because section 84-206 R.C.M. 1947 requires that such property be treated as similar facilities belonging to the state or federal government are treated.

Without surveying the assessors of all 56 counties, it is impossible to give a precise figure for the taxable value of irrigation district property which is now taxed. However, it is estimated that such property has a total taxable value of no more than \$200,000 so that the total amount of tax involved probably does not exceed \$40,000. This decrease will be distributed among counties which have been taxing property of irrigation districts.

PREPARED BY DEPARTMENT OF REVENUE

*Richard L. Drury*  
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-24-77

Approved by Committee  
on Taxation

*Senate* BILL NO. 155  
INTRODUCED BY Harold McDermott Edmund Dumbauld

1  
2  
3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
5 84-202, R.C.M. 1947, TO EXEMPT PROPERTY OF IRRIGATION  
6 DISTRICTS FROM TAXATION AND TO AMEND SECTION 89-1702, R.C.M.  
7 1947, TO EXEMPT EQUIPMENT, MACHINERY, MOTOR VEHICLES, AND  
8 OTHER PERSONAL PROPERTY BELONGING TO IRRIGATION DISTRICTS  
9 FROM STATE, COUNTY, OR MUNICIPAL TAXATION; AMENDING SECTION  
10 53-106, R.C.M. 1947."

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

13 Section 1. Section 84-202, R.C.M. 1947, is amended to  
14 read as follows:

15 "84-202. Exemptions from taxation. (1) (a) The  
16 property of the United States, the state, counties, cities,  
17 towns, school districts, irrigation districts organized  
18 under the laws of Montana and not operating for profit,  
19 municipal corporations, public libraries, buildings with  
20 land they occupy and furnishings therein owned by a church  
21 and used for actual religious worship and for residences of  
22 the clergy, together with adjacent land reasonably necessary  
23 for convenient use of such buildings owned by a church, such  
24 other property as is used exclusively for agricultural and  
25 horticultural societies, for educational purposes, hospitals

1 and places of burial not used or held for private or  
2 corporate profit, and institutions of purely public charity,  
3 evidence of debt secured by mortgages of record upon real or  
4 personal property in the state of Montana, and public art  
5 galleries and public observatories not used or held for  
6 private or corporate profit, are exempt from taxation, but  
7 no more land than is necessary for such purpose is exempt.

8 (b) As used in this subsection, the term "institutions  
9 of purely public charity" shall include organizations owning  
10 and operating facilities for the care of the retired or aged  
11 or chronically ill which are not operated for gain or  
12 profit; and the terms "public art galleries and public  
13 observatories" shall mean only such art galleries and  
14 observatories whether of public or private ownership, as are  
15 open to the public, without charge or fee at all reasonable  
16 hours, and are used for the purpose of education only.

17 (2) When a clubhouse or building erected by or  
18 belonging to any society or organization of honorably  
19 discharged United States soldiers, sailors or marines who  
20 served in army or navy of United States, is used exclusively  
21 for educational, fraternal, benevolent or purely public  
22 charitable purposes, rather than for gain or profit,  
23 together with the library and furniture necessarily used in  
24 any such building, such property is exempt from taxation,  
25 and all property, real or personal, in the possession of

1 legal guardians of incompetent veterans of the World War or  
 2 minor dependents of such veterans, where such property is  
 3 funds or derived from funds received from the United States  
 4 as pension, compensation, insurance, adjusted compensation,  
 5 or gratuity, shall be exempt from all taxation as property  
 6 of the United States while held by the guardian, but not  
 7 after title passes to the veteran or minor in his or her own  
 8 right on account of removal of legal disability.

9 (3) All household goods and furniture, including  
 10 clocks, musical instruments, sewing machines, wearing  
 11 apparel of members of the family actually used by the owner  
 12 for personal and domestic purposes, or for furnishing or  
 13 equipping the family residence are exempt from taxation.

14 (4) Freeport merchandise shall be exempt from  
 15 taxation. Freeport merchandise means those stocks of  
 16 merchandise manufactured or produced outside this state  
 17 which are in transit through this state and consigned to a  
 18 warehouse or other storage facility, public or private,  
 19 within this state, for storage in transit prior to shipment  
 20 to a final destination outside the state, and which have  
 21 acquired a taxable situs within the state.

22 Stocks of merchandise do not lose their status as  
 23 freeport merchandise because while in the storage facility  
 24 they are assembled, bound, joined, processed, disassembled,  
 25 divided, cut, broken in bulk, relabeled or repackaged.

1 Any person, corporation, firm, partnership,  
 2 association, or other group seeking to qualify its property  
 3 for inclusion in this class shall make application to the  
 4 state department of revenue in such manner or form as may be  
 5 required by the department.

6 (5) [The following agricultural products are exempt  
 7 from taxation:]

8 (a) All unprocessed, perishable fruits and vegetables  
 9 in farm storage and owned by the producer are exempt from  
 10 taxation.

11 (b) All nonperishable unprocessed agricultural  
 12 products except livestock, held in possession of the  
 13 original producer for less than seven (7) months following  
 14 harvest.

15 (c) Livestock, defined as cattle, sheep, horses, or  
 16 mules, which have not attained the age of nine (9) months as  
 17 of the last day of any month.

18 (6) Moneys and credits are exempt from taxation.

19 (7) A capital investment in a recognized nonfossil  
 20 form of energy generation is exempt to the extent provided  
 21 under section 84-7403."

22 Section 2. Section 89-1702, R.C.H. 1947, is amended to  
 23 read as follows:

24 "89-1702. Exemption of irrigation district property.  
 25 The bonds issued under the provisions of this act, rights of

1 way, ditches, flumes, pipelines, dams, water rights,  
 2 reservoirs, ~~and other property of like character, equipment,~~  
 3 ~~machinery, motor vehicles, and all other personal property~~  
 4 belonging to any irrigation district, ~~shall organized under~~  
 5 ~~the laws of Montana and not operating for profit may~~ not be  
 6 taxed for state, county, or municipal purposes."

7 Section 3. Section 53-106, R.C.M. 1947, is amended to  
 8 read as follows:

9 "53-106. Number plates. (1) Every motor vehicle which  
 10 shall be driven upon the streets or highways of this state  
 11 shall display both front and rear a number plate, bearing  
 12 the distinctive number assigned such vehicle. Such number  
 13 plate shall be in eight series: one series for owners of  
 14 motor cars, one for owners of motor vehicles of the  
 15 motorcycle type, one for trailers, one for trucks, one for  
 16 dealers in vehicles of the motorcycle type which shall bear  
 17 the distinctive letters "BCD" or the letters "BC" and the  
 18 word "DEALER," one for franchised dealers in new motor cars  
 19 (including trucks and trailers) or new and used motor cars  
 20 (including trucks and trailers) which shall bear the  
 21 distinctive letter "D" or the word "DEALER," one for dealers  
 22 in used motor cars only (including used trucks and trailers)  
 23 which shall bear the distinctive letters "UD" or the letter  
 24 "U" and the word "DEALER," and one for dealers in trailers  
 25 and/or semitrailers (new or used) which shall bear the

1 distinctive letters "DTR" or the letters "TR" and the word  
 2 "DEALER," and all such markings for the aforementioned kinds  
 3 of dealers' plates shall be placed on the number plates  
 4 assigned thereto in such position thereon as the registrar  
 5 may designate. All number plates for motor vehicles shall be  
 6 issued for a minimum period of four years, provided that  
 7 number plates shall next be issued in the year 1976 and as  
 8 often thereafter as is consistent with the provisions of  
 9 this section, shall bear a distinctive marking, and shall be  
 10 furnished by the state. In years when number plates are not  
 11 issued, the registrar shall provide nonremovable stickers  
 12 bearing appropriate registration numbers which shall be  
 13 affixed to the license plates in use.

14 (2) In the case of motor cars and trucks, number  
 15 plates shall be of metal six inches wide and twelve inches  
 16 in length, the number plates issued in the year 1976 to be  
 17 of a graphic design commemorating the bicentennial of the  
 18 founding of the United States of America, and the word  
 19 "Montana" with the year placed on the plate. For number  
 20 plates issued after 1976, the outline of the state of  
 21 Montana shall be used as a distinctive border on such  
 22 license plates, and the word "Montana" with the year shall  
 23 be placed across the bottom of the plate. Such registration  
 24 plate shall be treated with a reflectorized background  
 25 material according to specifications prescribed by the

1 registrar. An additional fee of one dollar (\$1.00) per year  
 2 for each registration of a vehicle shall be added to the  
 3 registration fee. Revenue from this fee shall be forwarded  
 4 by the respective county treasurers to the state treasurer  
 5 for deposit in the motor vehicle recording account of the  
 6 earmarked revenue fund. Disbursements from the motor vehicle  
 7 recording account shall be made by warrant drawn by the  
 8 registrar. The distinctive registration numbers shall begin  
 9 with a number one (1) or with a letter-number combination  
 10 such as "A 1" or "AA 1," or any other similar combination of  
 11 letters and numbers and be numbered consecutively for each  
 12 series of plates. The distinctive registration number or  
 13 letter-number combination assigned to the vehicle shall  
 14 appear on the plate preceded by the number of the county and  
 15 appearing in horizontal order on the same horizontal base  
 16 line, and the county number shall be separated from the  
 17 distinctive registration number by a separation mark unless  
 18 a letter-number combination is used. The dimensions of such  
 19 numerals and letters shall be determined by the registrar of  
 20 motor vehicles, provided that all county and registration  
 21 numbers shall be of equal height.

22 (3) For the use of tax-exempt motor vehicles, in  
 23 addition to the markings herein provided, number plates  
 24 shall have thereon the following distinctive markings:

25 For vehicles owned by the state the registrar of motor

1 vehicles may designate the prefix number for the various  
 2 state departments, and all numbered plates issued to state  
 3 departments shall bear the words "State Owned" and no year  
 4 number will be indicated thereon as these numbered plates  
 5 will be of a permanent nature, and will be replaced by the  
 6 registrar of motor vehicles at such time when the physical  
 7 condition of numbered plates requires same. For vehicles  
 8 owned by the counties, municipalities, irrigation districts  
 9 organized under the laws of Montana and not operating for  
 10 profit, and school districts and used and operated by  
 11 officials and employees thereof in line of duty as such, and  
 12 for vehicles on loan from the United States government or  
 13 the state of Montana, to, or owned by, the civil air patrol  
 14 and used and operated by officials and employees thereof in  
 15 the line of duty as such, there shall be placed on the  
 16 number plates assigned thereto, in such position thereon as  
 17 the registrar may designate, the letter "I" or the word  
 18 "EXEMPT." Distinctive registration numbers for plates  
 19 assigned to motor vehicles of each of the counties in the  
 20 state and those of the municipalities and school districts  
 21 situated within each of said counties and those of the  
 22 irrigation districts which obtain plates within each county  
 23 shall begin with number 1 and be numbered consecutively.

24 (4) On all number plates assigned to motor vehicles of  
 25 the truck and trailer type, other than tax-exempt trucks and

1 trailers, there shall appear the letter "T" or the word  
 2 "TRUCK" for plates assigned to trucks and the letters "TR"  
 3 or the word "TRAILER" for plates assigned to trailers, and  
 4 housetrailer, and the letters "MC" or the word "CYCLE" for  
 5 plates assigned to vehicles of the motorcycle type.

6 Number plates issued to a passenger car, truck, trailer  
 7 or vehicle of the motorcycle type may be transferred only to  
 8 a replacement passenger car, truck, trailer or motorcycle  
 9 type vehicle.

10 (5) For the purpose of this act, the several counties  
 11 of the state shall be assigned numbers as follows: Silver  
 12 Bow, 1; Cascade, 2; Yellowstone, 3; Missoula, 4; Lewis and  
 13 Clark, 5; Gallatin, 6; Flathead, 7; Fergus, 8; Powder River,  
 14 9; Carbon, 10; Phillips, 11; Hill, 12; Ravalli, 13; Custer,  
 15 14; Lake, 15; Dawson, 16; Roosevelt, 17; Beaverhead, 18;  
 16 Chouteau, 19; Valley, 20; Toole, 21; Big Horn, 22;  
 17 Musselshell, 23; Blaine, 24; Madison, 25; Pondera, 26;  
 18 Richland, 27; Powell, 28; Rosebud, 29; Deer Lodge, 30;  
 19 Teton, 31; Stillwater, 32; Treasure, 33; Sheridan, 34;  
 20 Sanders, 35; Judith Basin, 36; Daniels, 37; Glacier, 38;  
 21 Fallon, 39; Sweet Grass, 40; McCone, 41; Carter, 42;  
 22 Broadwater, 43; Wheatland, 44; Prairie, 45; Granite, 46;  
 23 Meagher, 47; Liberty, 48; Park, 49; Garfield, 50; Jefferson,  
 24 51; Wibaux, 52; Golden Valley, 53; Mineral, 54; Petroleum,  
 25 55; Lincoln, 56; any new counties shall be assigned numbers

1 by the registrar of motor vehicles as they may be formed,  
 2 beginning with the number 57."

-End-

*Senate* BILL NO. 155  
*Halley R. McOmber Robert Dumble*

1  
2 INTRODUCED BY  
3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
5 84-202, R.C.M. 1947, TO EXEMPT PROPERTY OF IRRIGATION  
6 DISTRICTS FROM TAXATION AND TO AMEND SECTION 89-1702, R.C.M.  
7 1947, TO EXEMPT EQUIPMENT, MACHINERY, MOTOR VEHICLES, AND  
8 OTHER PERSONAL PROPERTY BELONGING TO IRRIGATION DISTRICTS  
9 FROM STATE, COUNTY, OR MUNICIPAL TAXATION; AMENDING SECTION  
10 53-106, R.C.M. 1947."

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

13 Section 1. Section 84-202, R.C.M. 1947, is amended to  
14 read as follows:

15 "84-202. Exemptions from taxation. (1) (a) The  
16 property of the United States, the state, counties, cities,  
17 towns, school districts, irrigation districts organized  
18 under the laws of Montana and not operating for profit.  
19 municipal corporations, public libraries, buildings with  
20 land they occupy and furnishings therein owned by a church  
21 and used for actual religious worship and for residences of  
22 the clergy, together with adjacent land reasonably necessary  
23 for convenient use of such buildings owned by a church, such  
24 other property as is used exclusively for agricultural and  
25 horticultural societies, for educational purposes, hospitals

1 and places of burial not used or held for private or  
2 corporate profit, and institutions of purely public charity,  
3 evidence of debt secured by mortgages of record upon real or  
4 personal property in the state of Montana, and public art  
5 galleries and public observatories not used or held for  
6 private or corporate profit, are exempt from taxation, but  
7 no more land than is necessary for such purpose is exempt.

8 (b) As used in this subsection, the term "institutions  
9 of purely public charity" shall include organizations owning  
10 and operating facilities for the care of the retired or aged  
11 or chronically ill which are not operated for gain or  
12 profit; and the terms "public art galleries and public  
13 observatories" shall mean only such art galleries and  
14 observatories whether of public or private ownership, as are  
15 open to the public, without charge or fee at all reasonable  
16 hours, and are used for the purpose of education only.

17 (2) When a clubhouse or building erected by or  
18 belonging to any society or organization of honorably  
19 discharged United States soldiers, sailors or marines who  
20 served in army or navy of United States, is used exclusively  
21 for educational, fraternal, benevolent or purely public  
22 charitable purposes, rather than for gain or profit,  
23 together with the library and furniture necessarily used in  
24 any such building, such property is exempt from taxation,  
25 and all property, real or personal, in the possession of

1 legal guardians of incompetent veterans of the World War or  
 2 minor dependents of such veterans, where such property is  
 3 funds or derived from funds received from the United States  
 4 as pension, compensation, insurance, adjusted compensation,  
 5 or gratuity, shall be exempt from all taxation as property  
 6 of the United States while held by the guardian, but not  
 7 after title passes to the veteran or minor in his or her own  
 8 right on account of removal of legal disability.

9 (3) All household goods and furniture, including  
 10 clocks, musical instruments, sewing machines, wearing  
 11 apparel of members of the family actually used by the owner  
 12 for personal and domestic purposes, or for furnishing or  
 13 equipping the family residence are exempt from taxation.

14 (4) Freeport merchandise shall be exempt from  
 15 taxation. Freeport merchandise means those stocks of  
 16 merchandise manufactured or produced outside this state  
 17 which are in transit through this state and consigned to a  
 18 warehouse or other storage facility, public or private,  
 19 within this state, for storage in transit prior to shipment  
 20 to a final destination outside the state, and which have  
 21 acquired a taxable situs within the state.

22 Stocks of merchandise do not lose their status as  
 23 freeport merchandise because while in the storage facility  
 24 they are assembled, bound, joined, processed, disassembled,  
 25 divided, cut, broken in bulk, relabeled or repackaged.

1 Any person, corporation, firm, partnership,  
 2 association, or other group seeking to qualify its property  
 3 for inclusion in this class shall make application to the  
 4 state department of revenue in such manner or form as may be  
 5 required by the department.

6 (5) [The following agricultural products are exempt  
 7 from taxation:]

8 (a) All unprocessed, perishable fruits and vegetables  
 9 in farm storage and owned by the producer are exempt from  
 10 taxation.

11 (b) All nonperishable unprocessed agricultural  
 12 products except livestock, held in possession of the  
 13 original producer for less than seven (7) months following  
 14 harvest.

15 (c) Livestock, defined as cattle, sheep, horses, or  
 16 mules, which have not attained the age of nine (9) months as  
 17 of the last day of any month.

18 (6) Moneys and credits are exempt from taxation.

19 (7) A capital investment in a recognized nonfossil  
 20 form of energy generation is exempt to the extent provided  
 21 under section 89-7403."

22 Section 2. Section 89-1702, R.C.S. 1947, is amended to  
 23 read as follows:

24 "89-1702. Exemption of irrigation district property.  
 25 The bonds issued under the provisions of this act, rights of

1 way, ditches, flumes, pipelines, dams, water rights,  
 2 reservoirs, ~~and other property of like character, equipment,~~  
 3 ~~machinery, motor vehicles, and all other personal property~~  
 4 belonging to any irrigation district, ~~shall organized under~~  
 5 ~~the laws of Montana and not operating for profit may~~ not be  
 6 taxed for state, county, or municipal purposes."

7 Section 3. Section 53-106, R.C.B. 1947, is amended to  
 8 read as follows:

9 "53-106. Number plates. (1) Every motor vehicle which  
 10 shall be driven upon the streets or highways of this state  
 11 shall display both front and rear a number plate, bearing  
 12 the distinctive number assigned such vehicle. Such number  
 13 plate shall be in eight series: one series for owners of  
 14 motor cars, one for owners of motor vehicles of the  
 15 motorcycle type, one for trailers, one for trucks, one for  
 16 dealers in vehicles of the motorcycle type which shall bear  
 17 the distinctive letters "MCD" or the letters "MC" and the  
 18 word "DEALER," one for franchised dealers in new motor cars  
 19 (including trucks and trailers) or new and used motor cars  
 20 (including trucks and trailers) which shall bear the  
 21 distinctive letter "D" or the word "DEALER," one for dealers  
 22 in used motor cars only (including used trucks and trailers)  
 23 which shall bear the distinctive letters "UD" or the letter  
 24 "U" and the word "DEALER," and one for dealers in trailers  
 25 and/or semitrailers (new or used) which shall bear the

1 distinctive letters "DTR" or the letters "TR" and the word  
 2 "DEALER," and all such markings for the aforementioned kinds  
 3 of dealers' plates shall be placed on the number plates  
 4 assigned thereto in such position thereon as the registrar  
 5 may designate. All number plates for motor vehicles shall be  
 6 issued for a minimum period of four years, provided that  
 7 number plates shall next be issued in the year 1976 and as  
 8 often thereafter as is consistent with the provisions of  
 9 this section, shall bear a distinctive marking, and shall be  
 10 furnished by the state. In years when number plates are not  
 11 issued, the registrar shall provide nonremovable stickers  
 12 bearing appropriate registration numbers which shall be  
 13 affixed to the license plates in use.

14 (2) In the case of motor cars and trucks, number  
 15 plates shall be of metal six inches wide and twelve inches  
 16 in length, the number plates issued in the year 1976 to be  
 17 of a graphic design commemorating the bicentennial of the  
 18 founding of the United States of America, and the word  
 19 "Montana" with the year placed on the plate. For number  
 20 plates issued after 1976, the outline of the state of  
 21 Montana shall be used as a distinctive border on such  
 22 license plates, and the word "Montana" with the year shall  
 23 be placed across the bottom of the plate. Such registration  
 24 plate shall be treated with a reflectorized background  
 25 material according to specifications prescribed by the

1 registrar. An additional fee of one dollar (\$1.00) per year  
 2 for each registration of a vehicle shall be added to the  
 3 registration fee. Revenue from this fee shall be forwarded  
 4 by the respective county treasurers to the state treasurer  
 5 for deposit in the motor vehicle recording account of the  
 6 earmarked revenue fund. Disbursements from the motor vehicle  
 7 recording account shall be made by warrant drawn by the  
 8 registrar. The distinctive registration numbers shall begin  
 9 with a number one (1) or with a letter-number combination  
 10 such as "A 1" or "AA 1," or any other similar combination of  
 11 letters and numbers and be numbered consecutively for each  
 12 series of plates. The distinctive registration number or  
 13 letter-number combination assigned to the vehicle shall  
 14 appear on the plate preceded by the number of the county and  
 15 appearing in horizontal order on the same horizontal base  
 16 line, and the county number shall be separated from the  
 17 distinctive registration number by a separation mark unless  
 18 a letter-number combination is used. The dimensions of such  
 19 numerals and letters shall be determined by the registrar of  
 20 motor vehicles, provided that all county and registration  
 21 numbers shall be of equal height.

22 (3) For the use of tax-exempt motor vehicles, in  
 23 addition to the markings herein provided, number plates  
 24 shall have thereon the following distinctive markings:

25 For vehicles owned by the state the registrar of motor

1 vehicles may designate the prefix number for the various  
 2 state departments, and all numbered plates issued to state  
 3 departments shall bear the words "State Owned" and no year  
 4 number will be indicated thereon as these numbered plates  
 5 will be of a permanent nature, and will be replaced by the  
 6 registrar of motor vehicles at such time when the physical  
 7 condition of numbered plates requires same. For vehicles  
 8 owned by the counties, municipalities, irrigation districts  
 9 organized under the laws of Montana and not operating for  
 10 profit, and school districts and used and operated by  
 11 officials and employees thereof in line of duty as such, and  
 12 for vehicles on loan from the United States government or  
 13 the state of Montana, to, or owned by, the civil air patrol  
 14 and used and operated by officials and employees thereof in  
 15 the line of duty as such, there shall be placed on the  
 16 number plates assigned thereto, in such position thereon as  
 17 the registrar may designate, the letter "X" or the word  
 18 "EXEMPT." Distinctive registration numbers for plates  
 19 assigned to motor vehicles of each of the counties in the  
 20 state and those of the municipalities and school districts  
 21 situated within each of said counties and those of the  
 22 irrigation districts which obtain plates within each county  
 23 shall begin with number 1 and be numbered consecutively.

24 (4) On all number plates assigned to motor vehicles of  
 25 the truck and trailer type, other than tax-exempt trucks and

1 trailers, there shall appear the letter "T" or the word  
 2 "TRUCK" for plates assigned to trucks and the letters "TR"  
 3 or the word "TRAILER" for plates assigned to trailers, and  
 4 housetrainers, and the letters "HC" or the word "CYCLE" for  
 5 plates assigned to vehicles of the motorcycle type.

6 Number plates issued to a passenger car, truck, trailer  
 7 or vehicle of the motorcycle type may be transferred only to  
 8 a replacement passenger car, truck, trailer or motorcycle  
 9 type vehicle.

10 (5) For the purpose of this act, the several counties  
 11 of the state shall be assigned numbers as follows: Silver  
 12 Bow, 1; Cascade, 2; Yellowstone, 3; Missoula, 4; Lewis and  
 13 Clark, 5; Gallatin, 6; Flathead, 7; Fergus, 8; Powder River,  
 14 9; Carbon, 10; Phillips, 11; Hill, 12; Ravalli, 13; Custer,  
 15 14; Lake, 15; Dawson, 16; Roosevelt, 17; Beaverhead, 18;  
 16 Chouteau, 19; Valley, 20; Toole, 21; Big Horn, 22;  
 17 Musselshell, 23; Blaine, 24; Madison, 25; Pondera, 26;  
 18 Richland, 27; Powell, 28; Rosebud, 29; Deer Lodge, 30;  
 19 Teton, 31; Stillwater, 32; Treasure, 33; Sheridan, 34;  
 20 Sanders, 35; Judith Basin, 36; Daniels, 37; Glacier, 38;  
 21 Fallon, 39; Sweet Grass, 40; McCone, 41; Carter, 42;  
 22 Broadwater, 43; Wheatland, 44; Prairie, 45; Granite, 46;  
 23 Meagher, 47; Liberty, 48; Park, 49; Garfield, 50; Jefferson,  
 24 51; Wibaux, 52; Golden Valley, 53; Mineral, 54; Petroleum,  
 25 55; Lincoln, 56; any new counties shall be assigned numbers

1 by the registrar of motor vehicles as they may be formed,  
 2 beginning with the number 57."

-End-

1 SENATE BILL NO. 155

2 INTRODUCED BY HAZELBAKER, McCOMBER, ETCHART, DUNKLE

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
5 84-202, R.C.M. 1947, TO EXEMPT PROPERTY OF IRRIGATION  
6 DISTRICTS FROM TAXATION AND TO AMEND SECTION 89-1702, R.C.M.  
7 1947, TO EXEMPT EQUIPMENT, MACHINERY, MOTOR VEHICLES, AND  
8 OTHER PERSONAL PROPERTY BELONGING TO IRRIGATION DISTRICTS  
9 FROM STATE, COUNTY, OR MUNICIPAL TAXATION; AMENDING SECTION  
10 53-106, R.C.M. 1947."

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

13 Section 1. Section 84-202, R.C.M. 1947, is amended to  
14 read as follows:

15 "84-202. Exemptions from taxation. (1) (a) The  
16 property of the United States, the state, counties, cities,  
17 towns, school districts, irrigation districts organized  
18 under the laws of Montana and not operating for profit,  
19 municipal corporations, public libraries, buildings with  
20 land they occupy and furnishings therein owned by a church  
21 and used for actual religious worship and for residences of  
22 the clergy, together with adjacent land reasonably necessary  
23 for convenient use of such buildings owned by a church, such  
24 other property as is used exclusively for agricultural and  
25 horticultural societies, for educational purposes, hospitals

1 and places of burial not used or held for private or  
2 corporate profit, and institutions of purely public charity,  
3 evidence of debt secured by mortgages of record upon real or  
4 personal property in the state of Montana, and public art  
5 galleries and public observatories not used or held for  
6 private or corporate profit, are exempt from taxation, but  
7 no more land than is necessary for such purpose is exempt.

8 (b) As used in this subsection, the term "institutions  
9 of purely public charity" shall include organizations owning  
10 and operating facilities for the care of the retired or aged  
11 or chronically ill which are not operated for gain or  
12 profit; and the terms "public art galleries and public  
13 observatories" shall mean only such art galleries and  
14 observatories whether of public or private ownership, as are  
15 open to the public, without charge or fee at all reasonable  
16 hours, and are used for the purpose of education only.

17 (2) When a clubhouse or building erected by or  
18 belonging to any society or organization of honorably  
19 discharged United States soldiers, sailors or marines who  
20 served in army or navy of United States, is used exclusively  
21 for educational, fraternal, benevolent or purely public  
22 charitable purposes, rather than for gain or profit,  
23 together with the library and furniture necessarily used in  
24 any such building, such property is exempt from taxation,  
25 and all property, real or personal, in the possession of

1 legal guardians of incompetent veterans of the World War or  
 2 minor dependents of such veterans, where such property is  
 3 funds or derived from funds received from the United States  
 4 as pension, compensation, insurance, adjusted compensation,  
 5 or gratuity, shall be exempt from all taxation as property  
 6 of the United States while held by the guardian, but not  
 7 after title passes to the veteran or minor in his or her own  
 8 right on account of removal of legal disability.

9 (3) All household goods and furniture, including  
 10 clocks, musical instruments, sewing machines, wearing  
 11 apparel of members of the family actually used by the owner  
 12 for personal and domestic purposes, or for furnishing or  
 13 equipping the family residence are exempt from taxation.

14 (4) Freeport merchandise shall be exempt from  
 15 taxation. Freeport merchandise means those stocks of  
 16 merchandise manufactured or produced outside this state  
 17 which are in transit through this state and consigned to a  
 18 warehouse or other storage facility, public or private,  
 19 within this state, for storage in transit prior to shipment  
 20 to a final destination outside the state, and which have  
 21 acquired a taxable situs within the state.

22 Stocks of merchandise do not lose their status as  
 23 freeport merchandise because while in the storage facility  
 24 they are assembled, bound, joined, processed, disassembled,  
 25 divided, cut, broken in bulk, relabeled or repackaged.

1 Any person, corporation, firm, partnership,  
 2 association, or other group seeking to qualify its property  
 3 for inclusion in this class shall make application to the  
 4 state department of revenue in such manner or form as may be  
 5 required by the department.

6 (5) [The following agricultural products are exempt  
 7 from taxation:]

8 (a) All unprocessed, perishable fruits and vegetables  
 9 in farm storage and owned by the producer are exempt from  
 10 taxation.

11 (b) All nonperishable unprocessed agricultural  
 12 products except livestock, held in possession of the  
 13 original producer for less than seven (7) months following  
 14 harvest.

15 (c) Livestock, defined as cattle, sheep, horses, or  
 16 mules, which have not attained the age of nine (9) months as  
 17 of the last day of any month.

18 (5) Moneys and credits are exempt from taxation.

19 (7) A capital investment in a recognized nonfossil  
 20 form of energy generation is exempt to the extent provided  
 21 under section 84-7403."

22 Section 2. Section 89-1702, R.C.M. 1947, is amended to  
 23 read as follows:

24 "89-1702. Exemption of irrigation district property.  
 25 The bonds issued under the provisions of this act, rights of

1 way, ditches, flumes, pipelines, dams, water rights,  
 2 reservoirs, ~~and other property of like character, equipment,~~  
 3 ~~machinery, motor vehicles, and all other personal property~~  
 4 belonging to any irrigation district ~~that~~ organized under  
 5 the laws of Montana and not operating for profit may not be  
 6 taxed for state, county, or municipal purposes."

7 Section 3. Section 53-106, R.C.M. 1947, is amended to  
 8 read as follows:

9 "53-106. Number plates. (1) Every motor vehicle which  
 10 shall be driven upon the streets or highways of this state  
 11 shall display both front and rear a number plate, bearing  
 12 the distinctive number assigned such vehicle. Such number  
 13 plate shall be in eight series: one series for owners of  
 14 motor cars, one for owners of motor vehicles of the  
 15 motorcycle type, one for trailers, one for trucks, one for  
 16 dealers in vehicles of the motorcycle type which shall bear  
 17 the distinctive letters "MCD" or the letters "MC" and the  
 18 word "DEALER," one for franchised dealers in new motor cars  
 19 (including trucks and trailers) or new and used motor cars  
 20 (including trucks and trailers) which shall bear the  
 21 distinctive letter "D" or the word "DEALER," one for dealers  
 22 in used motor cars only (including used trucks and trailers)  
 23 which shall bear the distinctive letters "UD" or the letter  
 24 "U" and the word "DEALER," and one for dealers in trailers  
 25 and/or semitrailers (new or used) which shall bear the

1 distinctive letters "DTR" or the letters "TR" and the word  
 2 "DEALER," and all such markings for the aforementioned kinds  
 3 of dealers' plates shall be placed on the number plates  
 4 assigned thereto in such position thereon as the registrar  
 5 may designate. All number plates for motor vehicles shall be  
 6 issued for a minimum period of four years, provided that  
 7 number plates shall next be issued in the year 1976 and as  
 8 often thereafter as is consistent with the provisions of  
 9 this section, shall bear a distinctive marking, and shall be  
 10 furnished by the state. In years when number plates are not  
 11 issued, the registrar shall provide nonremovable stickers  
 12 bearing appropriate registration numbers which shall be  
 13 affixed to the license plates in use.

14 (2) In the case of motor cars and trucks, number  
 15 plates shall be of metal six inches wide and twelve inches  
 16 in length, the number plates issued in the year 1976 to be  
 17 of a graphic design commemorating the bicentennial of the  
 18 founding of the United States of America, and the word  
 19 "Montana" with the year placed on the plate. For number  
 20 plates issued after 1976, the outline of the state of  
 21 Montana shall be used as a distinctive border on such  
 22 license plates, and the word "Montana" with the year shall  
 23 be placed across the bottom of the plate. Such registration  
 24 plate shall be treated with a reflectorized background  
 25 material according to specifications prescribed by the

1 registrar. An additional fee of one dollar (\$1.00) per year  
 2 for each registration of a vehicle shall be added to the  
 3 registration fee. Revenue from this fee shall be forwarded  
 4 by the respective county treasurers to the state treasurer  
 5 for deposit in the motor vehicle recording account of the  
 6 earmarked revenue fund. Disbursements from the motor vehicle  
 7 recording account shall be made by warrant drawn by the  
 8 registrar. The distinctive registration numbers shall begin  
 9 with a number one (1) or with a letter-number combination  
 10 such as "A 1" or "AA 1," or any other similar combination of  
 11 letters and numbers and be numbered consecutively for each  
 12 series of plates. The distinctive registration number or  
 13 letter-number combination assigned to the vehicle shall  
 14 appear on the plate preceded by the number of the county and  
 15 appearing in horizontal order on the same horizontal base  
 16 line, and the county number shall be separated from the  
 17 distinctive registration number by a separation mark unless  
 18 a letter-number combination is used. The dimensions of such  
 19 numerals and letters shall be determined by the registrar of  
 20 motor vehicles, provided that all county and registration  
 21 numbers shall be of equal height.

22 (3) For the use of tax-exempt motor vehicles, in  
 23 addition to the markings herein provided, number plates  
 24 shall have thereon the following distinctive markings:

25 For vehicles owned by the state the registrar of motor

1 vehicles may designate the prefix number for the various  
 2 state departments, and all numbered plates issued to state  
 3 departments shall bear the words "State Owned" and no year  
 4 number will be indicated thereon as these numbered plates  
 5 will be of a permanent nature, and will be replaced by the  
 6 registrar of motor vehicles at such time when the physical  
 7 condition of numbered plates requires same. For vehicles  
 8 owned by the counties, municipalities, irrigation districts  
 9 organized under the laws of Montana and not operating for  
 10 profits, and school districts and used and operated by  
 11 officials and employees thereof in line of duty as such, and  
 12 for vehicles on loan from the United States government or  
 13 the state of Montana, to, or owned by, the civil air patrol  
 14 and used and operated by officials and employees thereof in  
 15 the line of duty as such, there shall be placed on the  
 16 number plates assigned thereto, in such position thereon as  
 17 the registrar may designate, the letter "X" or the word  
 18 "EXEMPT." Distinctive registration numbers for plates  
 19 assigned to motor vehicles of each of the counties in the  
 20 state and those of the municipalities and school districts  
 21 situated within each of said counties and those of the  
 22 irrigation districts which obtain plates within each county  
 23 shall begin with number 1 and be numbered consecutively.

24 (4) On all number plates assigned to motor vehicles of  
 25 the truck and trailer type, other than tax-exempt trucks and

1 trailers, there shall appear the letter "T" or the word  
 2 "TRUCK" for plates assigned to trucks and the letters "TR"  
 3 or the word "TRAILER" for plates assigned to trailers, and  
 4 housetrailers, and the letters "MC" or the word "CYCLE" for  
 5 plates assigned to vehicles of the motorcycle type.

6 Number plates issued to a passenger car, truck, trailer  
 7 or vehicle of the motorcycle type may be transferred only to  
 8 a replacement passenger car, truck, trailer or motorcycle  
 9 type vehicle.

10 (5) For the purpose of this act, the several counties  
 11 of the state shall be assigned numbers as follows: Silver  
 12 Bow, 1; Cascade, 2; Yellowstone, 3; Missoula, 4; Lewis and  
 13 Clark, 5; Gallatin, 6; Flathead, 7; Fergus, 8; Powder River,  
 14 9; Carbon, 10; Phillips, 11; Hill, 12; Ravalli, 13; Custer,  
 15 14; Lake, 15; Dawson, 16; Roosevelt, 17; Beaverhead, 18;  
 16 Chouteau, 19; Valley, 20; Toole, 21; Big Horn, 22;  
 17 Musselshell, 23; Blaine, 24; Madison, 25; Pondera, 26;  
 18 Richland, 27; Powell, 28; Rosebud, 29; Deer Lodge, 30;  
 19 Teton, 31; Stillwater, 32; Treasure, 33; Sheridan, 34;  
 20 Sanders, 35; Judith Basin, 36; Daniels, 37; Glacier, 38;  
 21 Fallon, 39; Sweet Grass, 40; McCone, 41; Carter, 42;  
 22 Broadwater, 43; Wheatland, 44; Prairie, 45; Granite, 46;  
 23 Meagher, 47; Liberty, 48; Park, 49; Garfield, 50; Jefferson,  
 24 51; Wibaux, 52; Golden Valley, 53; Mineral, 54; Petroleum,  
 25 55; Lincoln, 56; any new counties shall be assigned numbers

1 by the registrar of motor vehicles as they may be formed,  
 2 beginning with the number 57."

-End-