

Senate BILL NO. 408  
 INTRODUCED BY Aberkane E. Smith Nelson  
Manly Ferguson Graham Therson

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 4 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION  
 5 84-6015, R.C.M. 1947, TO EXTEND THE PROVISIONS OF THE CUSTOM  
 6 COMBINER'S TAX TO ALL PERSONS ENGAGED IN CUSTOM COMBINING IN  
 7 MONTANA."

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

10 Section 1. Section 84-6015, R.C.M. 1947, is amended to  
 11 read as follows:

12 "84-6015. Custom combiner's tax -- collection --  
 13 distribution -- not transferable. (1) In lieu of the taxes  
 14 required by section 84-6008, R.C.M. 1947, motor vehicle  
 15 license fees, Title 53, R.C.M. 1947, gross vehicle weight  
 16 fees, over-width and overheight permits, Title 32, R.C.M.  
 17 1947, a nonresident person engaged in the business of custom  
 18 combining ~~who brings equipment into~~ in the state of Montana  
 19 shall pay a fee of ~~forty dollars~~ ~~(\$40)~~ per unit for a period  
 20 beginning July 1 and ending October 31. A unit shall  
 21 include:

- 22 (a) one ~~(1)~~ truck suitable for hauling grain,
- 23 (b) one ~~(1)~~ header trailer or one ~~(1)~~ combine trailer,
- 24 and
- 25 (c) pickup trucks and all other equipment, except

1 combines, used by a ~~nonresident and brought into the state~~ a  
 2 person as part of his business of custom combining.

3 (2) The fee required by this section shall be  
 4 collected by the department of highways. Upon payment of the  
 5 fee the department of highways shall provide an identifying  
 6 device to be displayed on each truck, header trailer, or  
 7 combine trailer and other equipment used by the ~~nonresident~~  
 8 person in his business of custom combining in the state of  
 9 Montana, which device shall be valid for a period beginning  
 10 July 1 and ending October 31.

11 (3) All fees collected under this section shall be  
 12 distributed not later than December 1 immediately following  
 13 the period of license as follows: ~~sixty-two and one-half~~  
 14 ~~percent~~ ~~{62 1/2%}~~ to the county general fund in the county  
 15 in which the permittee declares the greatest amount of time  
 16 will be spent to operate, ~~thirty-seven and one-half~~ ~~percent~~  
 17 ~~{37 1/2%}~~ to the earmarked revenue fund for the department  
 18 of highways.

19 (4) The identifying devices and fee paid for each unit  
 20 shall not be transferable from one vehicle to another or  
 21 transferable on the sale or change of ownership.

22 (5) Any owner or operator of any equipment included in  
 23 the unit definition in subsection (2) of this section who  
 24 violates any provision of this section is guilty of a  
 25 misdemeanor and shall be punished by a fine of not more than

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1 ~~three-hundred-dollars-(\$300),~~ or by a sentence of not more  
2 than ~~sixty-(60)~~ days in the county jail, or both."

-End-

STATE OF MONTANA

REQUEST NO. 394-77

FISCAL NOTE

Form BD-15

In compliance with a written request received February 8, 19 77, there is hereby submitted a Fiscal Note for Senate Bill 408 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 to extend the provisions of the custom combiner's tax to all persons engaged in custom combining in Montana.

FISCAL IMPACT:

No dollar impact can be estimated; however, the impact is believed to be minimal.

*Richard L. Drayton*  
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-11-77

Approved by Committee  
on Agriculture Livestock  
& Irrigation

*Senate* BILL NO. *408*

INTRODUCED BY *Alex H. Nelson*

*Manly Ferguson Graham Therman*

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION 84-6015, R.C.M. 1947, TO EXTEND THE PROVISIONS OF THE CUSTOM COMBINER'S TAX TO ALL PERSONS ENGAGED IN CUSTOM COMBINING IN MONTANA."

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

Section 1. Section 84-6015, R.C.M. 1947, is amended to read as follows:

"84-6015. Custom combiner's tax -- collection -- distribution -- not transferable. (1) In lieu of the taxes required by section 84-6008, R.C.M. 1947, motor vehicle license fees, Title 53, R.C.M. 1947, gross vehicle weight fees, over-width and overheight permits, Title 32, R.C.M. 1947, a nonresident person engaged in the business of custom combining who brings equipment into in the state of Montana shall pay a fee of forty dollars (\$40) per unit for a period beginning July 1 and ending October 31. A unit shall include:

- (a) one (1) truck suitable for hauling grain,
- (b) one (1) header trailer or one (1) combine trailer,
- and
- (c) pickup trucks and all other equipment, except

combines, used by a nonresident and brought into the state a person as part of his business of custom combining.

(2) The fee required by this section shall be collected by the department of highways. Upon payment of the fee the department of highways shall provide an identifying device to be displayed on each truck, header trailer, or combine trailer and other equipment used by the nonresident person in his business of custom combining in the state of Montana, which device shall be valid for a period beginning July 1 and ending October 31.

(3) All fees collected under this section shall be distributed not later than December 1 immediately following the period of license as follows: sixty-two and one-half percent (62 1/2%) to the county general fund in the county in which the permittee declares the greatest amount of time will be spent to operate, thirty-seven and one-half percent (37 1/2%) to the earmarked revenue fund for the department of highways.

(4) The identifying devices and fee paid for each unit shall not be transferable from one vehicle to another or transferable on the sale or change of ownership.

(5) Any owner or operator of any equipment included in the unit definition in subsection (2) of this section who violates any provision of this section is guilty of a misdemeanor and shall be punished by a fine of not more than

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1 ~~three--hundred--dollars--(\$300),~~ or by a sentence of not more  
2 than ~~sixty--(60)~~ days in the county jail, or both."

-End-