

HOUSE BILL 319

IN THE HOUSE

January 23, 1979	Introduced and referred to Committee on Taxation.
January 30, 1979	Committee recommend bill, do not pass.
January 31, 1979	Report adopted.

1 House BILL NO. 319
 2 INTRODUCED BY L. Hirsch
 3 BY REQUEST OF THE DEPARTMENT OF REVENUE

4
 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE GENERAL
 6 ASSESSMENT DAY FOR SNOWMOBILES FROM JULY 1 TO JANUARY 1;
 7 AMENDING SECTIONS 15-8-201 AND 61-3-701, MCA; AND REPEALING
 8 SECTION 15-8-203, MCA."

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

11 Section 1. Section 15-8-201, MCA, is amended to read:

12 "15-8-201. General assessment day. (1) The department
 13 of revenue or its agent must, between January 1 and the
 14 second Monday of July in each year, ascertain the names of
 15 all taxable inhabitants and assess all property subject to
 16 taxation in each county. The department or its agent must
 17 assess property to the person by whom it was owned or
 18 claimed or in whose possession or control it was at midnight
 19 of January 1 next preceding. It must also ascertain and
 20 assess all mobile homes arriving in the county after
 21 midnight of January 1 next preceding. No mistake in the name
 22 of the owner or supposed owner of real property, however,
 23 renders the assessment invalid.

24 (2) The procedure provided by this section may not
 25 apply to:

1 (a) motor vehicles that are required by 15-8-202 to be
 2 assessed on January 1 or upon their anniversary registration
 3 date;

4 (b) livestock which are required by 15-24-908 to be
 5 assessed on an average inventory basis in each county;

6 (c) property defined in 61-1-104(2) as "special mobile
 7 equipment" that is subject to assessment for personal
 8 property taxes on the date that application is made for a
 9 special mobile equipment plate; and

10 (d) mobile homes held by a distributor or dealer of
 11 mobile homes as a part of his stock-in-trade; and

12 ~~(e) snowmobiles that are required by 15-8-203 to be~~
 13 ~~assessed as of duty is~~

14 (3) Credits must be assessed as provided in
 15 15-1-101(1)(b)."

16 Section 2. Section 61-3-701, MCA, is amended to read:

17 "61-3-701. Foreign vehicles used in gainful occupation
 18 to be registered -- reciprocity. (1) Before any foreign
 19 licensed motor vehicle shall be operated on the highways of
 20 this state for hire, compensation, or profit, or before the
 21 owner and/or user thereof uses the vehicle if such owner
 22 and/or user is engaged in gainful occupation or business
 23 enterprise, in the state, including highway work, the owner
 24 of such vehicle shall make application to a county treasurer
 25 for registration, upon an application form furnished by the

1 division. Upon satisfactory evidence of ownership submitted
2 to such county treasurer and the payment of property taxes
3 as is required by ~~15-8-201 through 15-8-203~~ and 15-8-202 or
4 15-24-301, the treasurer shall accept the application for
5 registration and shall collect the regular license fee
6 required for the vehicle.

7 (2) The treasurer shall thereupon issue to the
8 applicant a copy of the application entitled "Owner's
9 Certificate of Registration Receipt" and forward a duplicate
10 copy of certificate of registration to the division. The
11 treasurer shall at the same time issue to the applicant the
12 proper license plates or other identification markers, which
13 shall at all times be displayed upon such vehicle when
14 operated or driven upon roads and highways of this state
15 during the period of the life of such license.

16 (3) The registration receipt shall not constitute
17 evidence of ownership, but shall only be used for
18 registration purposes. No Montana certificate of title shall
19 be issued for this type of registration.

20 (4) This section shall not be applicable to any
21 vehicle covered by a valid and existing reciprocal agreement
22 or declaration entered into under the provisions of the laws
23 of Montana."

24 Section 3. Repealer. Section 15-8-203, MCA, is
25 repealed.