HOUSE BILL 370

IN THE HOUSE

January 24, 1979	Introduced and referred to Committee on Taxation.	
February 2, 1979	Committee recommend bill, as amended.	
February 3, 1979	Printed and placed on members' desks.	
February 5, 1979	Second reading, do pass.	
February 6, 1979	Considered correctly engrossed.	
February 7, 1979	Third reading, passed.	
IN THE SENATE		
February 8, 1979	Introduced and referred to Committee on Taxation.	
April 20, 1979	Died in Committee.	

46th Legislature

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1 House BILL, NO. 370
2 INTRODUCED BY Remarks House

LC 1336/01

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR A
5 PRORATED TAX ON HOBILE HOMES LEAVING THE STATE."

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

Section 1. Prorated taxes upon mobile homes leaving the state. If a mobile home, as defined in 15-24-201, is moved from a point within the state to another point out of the state before the assessment date, the county treasurer shall prorate the tax due in the same proportion that the number of months the property has its taxable situs in the county bears to the total number of months in the taxable year.

-End-

HB370
INTRODUCED BILL

STATE OF MONTANA

REQUEST NO. 151-79

FISCAL NOTE

Form BD-15

In c	compliance with a written request received January 27, 19 _79 _, there is hereby submitted a Fiscal Note	
for	House Bill 370 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 provides for a prorated tax on mobile homes leaving the state.

AFFECT ON LOCAL GOVERNMENT

No data are available on the number of mobile homes effected by this legislation; however, it is felt that the number is fairly small. Therefore, the fiscal impact to local governments should not be that great.

(Prepared by the Department of Revenue)

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: // 34 / 79

46th Legislature HB 0370/02

Approved by Committee on <u>Taxation</u>

1	HOUSE BILL NO. 370
2	INTRODUCED BY RAMIREZ. HUENNEKENS
3	
,	A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR A
5	PRORATED TAX ON MOBILE HOMES LEAVING THE STATE.*
6	
7	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
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9	the state. If a mobile home, as defined in 15-24-201, is
)	moved from a point within the state to another point out of
ì.	the state before the assessment date: the county tremsurer
2	ASSESSOR shall prorate the tax due in the same proportion
3	that the number of months the property has its taxable situs
4	in the county bears to the total number of months in the
5	taxable year.

-End-

HB 370 SECOND READING 46th Legislature HB 0370/02

1	HOUSE BILL NO. 370
2	INTRODUCED BY RAMIREZ, HUENNEKENS
3	
4	A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR A
5	PRORATED TAX ON HOBILE HOMES LEAVING THE STATE.**
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7	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
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10	moved from a point within the state to another point out of
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13	that the number of months the property has its taxable situs
14	in the county bears to the total number of months in the
15	taxable year.

-End-