

HOUSE BILL 640

IN THE HOUSE

February 8, 1979

Introduced and referred to Committee  
on Taxation.

1 *House* BILL NO. *640*  
 2 INTRODUCED BY *Liam Murphy, Larry Jay*  
 3 *NATHAN Burnett W. Smith*

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO GENERALLY REVISE THE  
 5 PROCEDURE FOR ASSESSING AND TAXING LIVESTOCK; INCREASING THE  
 6 PENALTY FOR FAILURE TO PROVIDE ASSESSMENT INFORMATION;  
 7 PROVIDING A RESERVE FUND FOR REFUNDING OVERPAYMENT OF  
 8 PROPERTY TAX ON LIVESTOCK; AND AMENDING SECTIONS 15-24-903  
 9 THROUGH 15-24-905 AND 15-24-910, MCA."

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

11 Section 1. Section 15-24-903, MCA, is amended to read:

12 "15-24-903. Duty of owner to assist in assessment. ~~The~~  
 13 ~~By March 1 of each year, the~~ owner of livestock, as defined  
 14 in 15-24-901, or his agent, at the time of assessment shall  
 15 make and deliver to the department of revenue or its agent  
 16 in the county or counties where his livestock were located  
 17 since the last assessment date, a written statement, under  
 18 oath, showing the different kinds of his livestock within  
 19 the county or counties belonging to him or under his charge,  
 20 with their marks and brands, and showing the times during  
 21 that period that his livestock were within the county or  
 22 counties."

23 Section 2. Section 15-24-904, MCA, is amended to read:

24 "15-24-904. Penalty for violation of law. Any person,  
 25

1 persons, company, or corporation who is the owner or has in  
 2 charge any livestock within this state who refuses to make  
 3 the statement or statements as provided in 15-24-903 shall  
 4 be guilty of a misdemeanor and upon conviction thereof shall  
 5 be fined a sum not exceeding ~~\$100~~ 10% of the assessed value  
 6 of the livestock owned by him or in his charge."

7 Section 3. Section 15-24-905, MCA, is amended to read:

8 "15-24-905. Livestock brought into state -- notice to  
 9 department of revenue or its agent. ~~(1)~~ The owner or the  
 10 agent, manager, or foreman of any person, corporation, or  
 11 association bringing livestock into this state after January  
 12 1 shall ~~immediately~~ within 10 days after said livestock  
 13 crosses the state line forward to the department of revenue  
 14 or its agent in the county into which the livestock is moved  
 15 a registered or certified letter, which letter shall contain  
 16 the name of the owner of such livestock, the number thereof,  
 17 the brand thereon, and the ages of the same, together with  
 18 the time and place at which said livestock was brought  
 19 across the state line, provided that the department of  
 20 livestock at least once each month furnish from its own  
 21 records to the department of revenue or its agent in the  
 22 county into which such livestock is moved a list of the  
 23 number and kind of livestock so moved, together with the  
 24 name of the owner thereof.

25 ~~(2) The tax due on livestock brought into the state~~

-2- *HB 640*  
 INTRODUCED BILL

1 must be paid within 30 days after receiving the tax notice  
2 on the livestock."

3 Section 4. Section 15-24-910, MCA, is amended to read:  
4 "15-24-910. Procedure for correcting assessed value  
5 and receiving refunds for overpayments. (1) If the taxpayer  
6 owning livestock has filed an estimate pursuant to  
7 15-24-908(1) and a current statement pursuant to  
8 15-24-908(2) which shows that the number of livestock  
9 actually owned differs from the estimated number of  
10 livestock, the county assessor must within 30 days correct  
11 the assessed value of the livestock or provide the taxpayer  
12 with a written statement setting forth his reasons for not  
13 making the correction.

14 (2) If the taxpayer has already paid the tax levied or  
15 any portion, the county treasurer must within 30 days make a  
16 refund from the livestock reserve fund to the taxpayer of  
17 that portion of the tax improperly levied or provide the  
18 taxpayer with a written statement setting forth his reasons  
19 for not making the refund.

20 (3) Within 60 days of receipt of the written statement  
21 from the county assessor, the taxpayer may commence a  
22 lawsuit to correct the assessment or recover the tax paid in  
23 a court of competent jurisdiction against the county  
24 treasurer, the county or municipality on whose behalf the  
25 tax was levied or collected, or the department of revenue,

1 which must be served with summons and a copy of the  
2 complaint.

3 (4) When a tax is paid in installments, the first  
4 installment or a portion may be the basis of the lawsuit,  
5 and, if any subsequent installment becomes due before the  
6 lawsuit is finally determined, the subsequent installment or  
7 portion may be paid under protest and incorporated into the  
8 pending lawsuit with all rights, duties, and obligations  
9 determined by the result of the lawsuit.

10 (5) Payment and disposition of taxes paid under  
11 protest are governed by the provisions of 15-1-402."

12 NEW SECTION. Section 5. Livestock reserve fund. (1)  
13 The county treasurer shall deposit 5% of the property tax  
14 collected each year on livestock in a livestock reserve  
15 fund.

16 (2) Refunds for overpayment of property tax on  
17 livestock made under the provisions of 15-24-910 shall be  
18 issued from this fund.

19 (3) When the amount in a livestock reserve fund  
20 exceeds 10% of the total property tax collected in a year on  
21 livestock, the excess funds shall be transferred to the  
22 county general fund and included in the next year's county  
23 budget.

-End-

STATE OF MONTANA

REQUEST NO. 302-79

FISCAL NOTE

Form BD-15

In compliance with a written request received February 12, 19 79, there is hereby submitted a Fiscal Note for House Bill 640 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 proposed bill revises the procedure for assessing and taxing livestock; increases the penalty for failure to provide assessment information; provides a reserve fund for refunding overpayment of property tax on livestock.

ASSUMPTIONS

There should be no significant impact on local revenues, although the change in the penalty for failure to provide assessment information may increase revenues slightly.

FISCAL IMPACT

No Fiscal Impact

PREPARED BY DEPARTMENT OF REVENUE

*Richard L. Drury*  
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2/15/79