# CHAPTER NO. $n 12$ 

HOUSE BILL NO. 848<br>INTRODUCED BY QUILICI, MENAHAN, DAIIY, HARRINGTON, ELIERD, PAVLOVICH, SCULLY, HUENNEKENS

IN THE HOUSE

February 16, 1979

March 24, 1979

March 26, 1979

March 27, 1979

IN THE SENATE

April 16, 1979

April 17, 1979

Introduced and referred to Committee on Taxation.

Committee recommend bill do not pass. Report adopted.

Objection raised to adverse committee report. Bill placed on second reading.

Printed and placed on members' desks.

Second reading, do pass.
Considered correctly engrossed.
Third reading, passed.
Transmitted to second house.

Introduced and referred to Committee on Taxation.

Committee recommend bill be concurred in as amended. Report adopted.

Second reading, concurred in.
On motion rules suspended. Bill placed on Calendar for third reading this day.

Third reading, concurred in as amended.

IN THE HOUSE

Returned from second house. Concurred in as amended.
April 19, 1979
April 20, 1979

On motion rules suspended and bill placed on second reading this day.

Second reading, amendments rejected.

On motion Joint Conference Committee requested.

Joint Conference Committee appointed.

Joint Conference Committee reported.
second reading, adopted.
Third reading, adopted.
Adopted by second house.
Sent to enrolling.
Reported correctly enrolled.


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2 years old and less than 3 years old180
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3 years $01 d$ and less than 4 years old ..... 145
4 years old and less than 5 years old ..... 100
5 years old and less than 6 years old ..... 75
6 years old and less than 7 years old ..... 50
1 years old and less than 6 years old ..... 25
8 years old and older ..... 15
(2) The age of a motor home is determined by

``` subtracting the eanufacturer's designated model year from the current calendar year.
HEESECLOHE Section 3. Schedule of fees for travel tfaiters and campers. (1) The fee imposed by [section 1 ] on a travel trailer less than 3 years old is 540 . In all other ceses the fee is \(\$ 15\).
(2) The fee imposed by [section 1] on a camper less than 3 years old is 535 . In ail other cases the fee is \(\$ 15\).
(3) The age of a travel trailer or camper is determined by subtracting the manufacturer's designated model year from the current calendar year.
NEH SECLLON: Section 4. Fee. In lieu of tax on snownobiles. (1) there is a fee in lieu of tax on snowmotiles.
(2) The fee for a snomobile less than 4 years old is 322. In all other cases the fee is \(\$ 15\).
(3) The 3 ge of a snowmobile is determined by
subtracting the manufacturer's desiqnated model year from the cufrent calendar year.
(4) The fee need not be paid by a dealer for snownobizes that constitute inventory of the dealerstio.

MELSECLIOME Section 5 . Motor nome. Motor home" means a self-propelled motor vehicle originally designed or permanently altered to pavide temporary facilities for recreational, travel, or camping use.

NEH SECEION: Section 6. Travel trailer. Travel trailer" means a traller 32 feet or less in lenqth and \(B\) feet or less in width originally designed or permanently altered to provide temporary facilities for recreational, travel, or camping use.

Section 7. Section 61-3-303. MCA, is amended to read:
-61-3-303. Application for registration. (1) Every owner of a motor vehicle operated or driven upon the public nighmays of this state shall for each mrtor vehicle owned. except as herein otherwise expressly provided, file or cause to be filed in the office of the county treasurer where the motor vehicle is owned or taxable an application for registration or regegistration upon a blank form to ne prepared and furnished by the division. The application shall contain:
(a) name and address of owner, giving county, school district. and town or city within whose corporate limits the

\section*{motor vehicle is taxable;}
(b) name and address of conditional sales vendor: mortgagee, or holder of other lien against the motor vehicle, with statement of amount owing under such contract or lieni
(c) description of motor venicle. including make, year model. engine or serial number, manafacturer's model or letter, gross weight, type of body, and if truck, the rated capacity;
(d) in case of reregistration, the license number for the preceding year; and
(e) such other information as the division may require.
(2) A person who files an application for registration or reregistration of a motor vehicle, except of a mobile home as defined in 15-1-101f1), shall upon the filing of the application pax to the county treasurer:
(a) per-tothe-countr-treasurer the registration fien as provided in 61-3-311 and 61-3-321; and
(b) poy the personal property taxes assessed ors the new motor vehicle sales tax against the vehicle for the current year of registration, or in the_case_of_c_rotoc bomentravel trailere or canperg the fee in ligu of propert' tax for the current rear of registcatione unless the same shall have been theretofore paid for the year, befor the
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application for registration or reregistration may be
accepted by the county treasurer.
(3) The county treasurer may make full and complete
investigation of the tax status of the vehicie. Any
applice t for registration or reregistration must submit
jroof from the tax records of the proper county it the
request of the county treasurer.*
Section 3. Section 61-3-317, MCA, is amended to reso:
*61-3-317. New registration required for transferred
vehicle -- grace period -- penalty -- display of proof of
purchase. (l) Except as otherwise provided herein, the new
owner of the transferred motor vehicle shall have tha grace
periot of 20 calendar days from the date of purchase to *ake
application and yay the taxes as provided by part s of this
chapter or_the_fee_in_liellof_tax as_mrovided_by [section 1]
unless the tax or fee has been paid for the year. as if the
same was being registered for the first time in that
registration yeare If the motor venicle was not purchased
from a duly licensed motor vehicle dealer as provided in
this chapter. it shall not be a violation of this chapter or
any other law for the purchaser to operate the vehicle upon
the streets and highways of this state without a certificate
of registration during the 20-day period; provided, that nt
Ell times during that period a bill of sale or other proof
of nurchase reciting the date of purchase shall be clearly

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 (2) Any purchaser of d new or used motor vehicle from a duly licensed motor vehicle dealer shall have the grace period of 20 calendar days from the date of purchase to wake application for registration and to obtain registration plates, and it shall not be a violation of this chapter or any other law for such purchaser to operate such venicle upon the streets and highways of this state without a certificate of registration and registration plates during periad the sticker issued by the dealer at the time of purchase shall remain affixed to sald vehticle as provided in 11. Faiture to sake such application within the The penalty is to be collected by the county treasurer at eime of rejistration and is in addition to the fees -6-

Section 9. Section 61-3-322. MCA, is amended to read: -61-3-322. Certificates of registration -- issuance. (1) Upon completion of the application for registration on fores furnished by the division, the county treasurer shall file one copy in_tis office and issue to the applicant two copies of the application marked awner's certificate of Registration and Tax Receipt", one of wich shall be marked "file copy".
(2) The certificate of registration shall contin upon the face thereof:
(a) the date issued;
(b) the registration number assigned to the owner and the vehicle:
(c) the name and complete address of the owner, or the names and addresses of joint owners;
(d) the name and complete address of any conditional sales vendor, and also the name and address of any other lienor as shown by said application;
(e) a description of the registered vehicle including the year built and serial number, if any;
(f) any lien against such motor vehicle and the awount due at the date of registration: and
(g) such other statement of ficts as may be determined by the division.
(3) Every owner: upon receiving a registration receipt
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shall write his signature thereon with pen and ink in the
space provided. Every such registration receipt or a
notarized photostatic copy thereof or a duplicate thereof
fufnished by the =ivision shall at all times be carried in
the vehicle to which it refers or shall be carried by the
person driving or incontrol of such vehicle, who shall
display the same upon demand of a police officer or any
officer or employee of the division or the highway
department.
t+t--Upon--recetpt--of-apptieation-for-registretiant-in
quintuptety-and-paymant-of-7iemnse-fees-and-taxes-as--herein
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fot--fite--one--eopy-of-sait-opptieation-in-his-offieet
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eppticetion--entittet-m@wner\&s--Eertifieate-of-fegistretion
ond-Fax-{eceipte-one-of-whien-aho+7-be-merked--Mfite--copy=*
and
tet--formard-ane-eopr-to-the-eounty-eterk-and-record..
ts+14i The county treasurer shall daily forward to the
division one copy of the-opptieation all_applications for registration ceceixed that day.
toti51 It shall not be necessary for the county treasurer, in said receipt, to segregate the amount of said taxes for stater county school district, and municipol purposes."

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    Section 10. Section 61-3-441, MCA, is amended to read:
    m61-3-441. Fax-paid Eee-Daid decal required on camper
    -- application for dscal -- application fee -- issuance. (1)
vo camper, subject to taxation in Montana, shott max be
operater by any person in-the-state-of-Montene on the publir
ifhways or streets in this state unless there is displdyec
in a conspicuous place thereon a decal as visual proof that
Montann--personat-property-texes-have the_fen_in_liel_of tax
gas been paid thereon for the current year.
(2) Application for the issuance of sueh-tex-petd the
jecal shall be made to the department of revenue or the
county treasurer upon forms to de furnished for this
purpose, which may be obtained from the department or at the
county essessorks treasurer's office in the county wherein
the owner resides, and is to provide for substantially the
following information:
(a) name of owner:
(D) address:
(c) name of manufacturer:
(d) model number:
(e) make;
(f) year of manufacture;
(9) statement evidencing ossessment-and payment of the
fee_in_lieu of property tax; and
(h) such other information as the department may
-9-
Section 10. section 61-3-441, MCA, is amended to read:

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require.
(3) Sets Ine application shett must be signed by the county tatasurer and transmitted by him to the department accompanied by an application fee of 31 . Upon receipt of the application in approved form the department or county treasurar shall issue to the applicant a decal in the style and design prescribed by the department and of a different color than the preceding year* numbered numerically."

Section 11. Section 61-3-442. MCA, is amended to read:
-61-3-442. Annual application for decals. Application may be made to the department of revenue or county treasurer for the issuance of tex-peid camper decals annually when the motor vehicle to which the camper is customarily attached is registered."

Section 12. Section 61-3-501, MCA, is amended to read:
-61-3-501. When vehicle property tax is due. (1) Property taxes onda new car taxess and_fees_in_lieu_of tax On_anmor hone or trayel_trailer shaf7 must be paid on the date of registration or reregistration of the vehicie.
(2) If thc anniversary date for reregistration of a vehicle shatt--pess passes while the vehicle is owned and held for sale by a licensed new or used car dealery property taxes shatt or the foe_in lieu of_property_taxes abate on such vehicle properly reported with the department of revenue until the vehicle is sold and thereafter the
purchaser shall pay the pro rata balance of the texes octhe fee in lieu of tax due and owing on the venicle.
(3) In the event a vehicle's registration period is changed under 62-3-315, all taxes and other fees due thereon shall be prorated and paid from the last day of the old period until the first day of the new pariod in which the vehicle shall be registered. Thereafter taxes and other fees must be paid from the first day of the new period for a ainimam period of 1 year. When the change is to a later registration period, taxes and fees shall be prorated and paid based on the same tax year as the original registration periode Thereafter, during the appropriate anniversary registration periode each vehicle shall again register or reregister and shall pay all taxes and fees due thereon for a 12-month periode"
Section 13. Section 61-3-502. MCA, is amended to read:
"61-3-502. Sales tax on new motor vehicles -exemptions. (1) In consideration of the right to use the highways of the state, there shall be imposed a tax upon all sales of new motor vehicles for which a liconse is sought and an original application for title is made. The tax shall be paid by the purchaser when he applies for his original montana license through the county treasurer.
(2) The sales tax shall be:
(a) 1 1/2x of the F.O.B. factory list price or F.O.t.
port of entry list price during the first quarter of the year or prorated one-twelfth for each month or part of month for a registration period other than a calendar year or calendar quarter;
(b) 1 1/gt of the list price during the second quarter of the year:
(c) \(3 / 4\) of 12 during the third quarter of the year;
(d) \(3 / 8\) of 12 during the fourth quarter of the year-
(3) If the manufacturer or importer fails to furnish the F.O.B. factory iist price or Foll.B. port of entry list price, the department may use pubilished price lists.
(4) The proceeds from this tax shall be remitted to the state treasurer every 30 days for credit to the state highway account of the earmarked revenue fund.
(5) The new vehicle is not subject to any other assessant orf taxatione or fee in lieu_of tax during the calendar year in which the original application for title imade.
(6) (a) The applicant for originaf registration of any wholly new and unused wotor vehicle or new motor vehicle furnished without charge by the dealer to the school district for use as a traffic education motor vehicle by a school district operating a state-approved traffic educatior program within the state, whether or not previously licensed or titled to the school wistricte except a mobile hor as

sefinec in 15-1-101(1), acquired or origina, contrace aftef
samary : oi any yea; shall be reourea, wrenever suct
anicle tas noz deen otmerwist assesseo, to pay the mot
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*etire the zeincit was in the state oi montama on Jamuary i
- the yeat.
    10: vc sucn mor vehicie mar de registerec or
incensea ungei tot brovistons of this subsection unless the
apficatior for registration is accompanied by statement
s- orizit tu ts :urnisned by the dealer selling the whichep
or ownea; excedi as otherwise prowided mereing by any
0 rson. fira, corporation, or association that is mot a new
dereement trom \(a\) new car manfacturer, distributor: or
teoorter.
transportation of persons for hire within the limits of
incorporatec cities or toms and within 15 wiles from such
lieits are exempt from subsection (11. Motor vehicies
orobjhz or driven into Montana by a nonresident migratory
acriculturai work in this state where those motor vehicles
worxers are also exempt froe subsection (lle Vehicies
lamfuliy displaying a ilcensed deater's plete as orovided in 6:-4-102 are. xempt froe suosection (I) when sovin? to or irom a dealer's place of business when uniaom or laden witt dealer's property only, and in the case of raticles having. gross laden weigitt of less than 24,000 poundsif while in the process of demonstration in the course of the dealeri: ousiness."

Section 14. Section 61-3-503. MCA, is amended to read:
61-3-503. Assessment. 11) A person who files an appiacation for registration or reregistration of a motor
 or mobile nome as defined in 15-1-101ili: shall before filing such application with the county treasurer submit the same to the county assessor of the county. the county assessor shall enter oo the application in apace to be provided for that purpose the market value and taxchle value of the vehicie for the year for which the application for registration is eade.
(2) Except as provided in subsection (3) sotor rehicles. ereept gther than moter homese ticarel trailersemer mobile momes as defined in 15-1-101fil. are assessed for taxes on danuary 1 in each year irrespective of the time fixed by law for the assessment of other classes of personal property and irrespective of whether the levy and tax may be a lien upon real property within the state. In no event may
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any motar vehicle be subject to assessment. levy, and
taxation more than once in each year.
(3) Vehicles subject to the provisions of 61-3-313 through si-3-316 shall be assessed as of the first day of the year in which the registration period occurs and a lien for taxes and fees due thereon shall occur on the amiversary date of the registration and shall continue thereafter until such fees and taxes shall have been paid.e.
Section 15. Section 61-3-504, MCA, is amended to read:
-61-3-504. Computation of tox. The amount of taxes on the a motor vehicle, oxeept other than amonor hopen travel trailerg or a mobile home as defined in 15-1-101\{1\}: is computed and determined by the county treasurer on the basis of the levy of the year preceding the current year of application for registration or reregistratione the determanation is entered on the application fore in a space provided therefor:"
Section 16. Section 61-3-509. MCA. is amended to read:
-61-3-509. Disposition of taxes and_fers_in_lien_of tax. The county treasurer shall credit all taxes on motor

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``` travel trailers collected to a motor vehicle suspense fund, and at some time between March 1 and March 10 of each year and every 60 days thereafter. the county treasurer shall distribute the same manex in thomotor yehicle suspense fund
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in the relative proportions required by the levies for state, countyp school district. and municipal purposes in the same mamer as other personal property taxes are distributed."

NEM SEFEIONE Section 17. Disposition of fees in lieu of tax on snowmobiles. The county treasurer shall credit all fees in lieu of tax collected on snowmobiles to the county motor vehicie suspense fund provided for in 61-3-509.

Section 19. Section 15-6-101. MCA, is amencted to read:
-15-6-101. Property subject to taxation -classificatione (1) All property in this state is subject to taxation, except as provided otherwise.
(2) For the purpose of taxations the taxable property in the state shall be classified in accordince with 15-6-102 through 45-6-t2t 15-6-120."

Section 19. Section 15-6-110. MCA, is amended to read:
"15-6-110. Class nine property -- description -taxable percentage (1) Class nine property includes:
(a) automobiles, motor trucks, and other power-driven cars and vehicles of all kinds except motor homesi mobile homes. motorcycles, aircraft. camper trailerst and truck campers; and
(b) furniture and fixtures used in commercial office, and hotel activities, except improvements included in class thirteen.

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(2) Class nine property is taxed at \(13.3 \%\) of its market value.*
Section 20. Section 15-6-111. MCA, is amended to read:
n15-6-111. Class ten property -- description -taxable percentage. (1) Class ten property includes:
(a) deridl, surface, and portable ski lifts and ski tows, including the towersp cables, ropes, sheave assenblies, conveying devices. power units, and all accessories; and
(D) manufacturing and mining machinery, fixtures, and supplies, except those included in class eighteenta and
tet--eamper--tratters--and--truck-cempers-votued-in-the
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(2) Class ten property is taxed at 122 of warket value."
Section 21. Section 15-6-201, MCA, is amended to read:
"15-6-201. Exempt categories. (1) (a) The property of the United States, the state, counties, cities, towns, school districts. irrigation districts organized under the laws of Montana and not operating for profity municipal corporations. public libraries; bulldings, with land they occupy and furnishings therein, owned by a church and used for actual reliqious worship and for residences of the cleray, together with adjacent land reasonably necessary for conient use of such buildinys owned by a church; such
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other property as is used exclusively for agricultural and horticultural societies. for educational purposes. nospitals, and all property, both real and personal. without limitation as to amount except that real property owned shall not exceed 640 acresp omed and held by any association or corporation orqanized under Title 35 , chapter 20 or 21. Cemeteries, provided such cemeteries and any land claimed to be exempt are not maintained and operated for private or corporate profit; institutions of purely public charity: evidence of debt secured by mortgages of record upon real or personal property in the state of Montanas and public art galleries and public observatorles not used or held for private or corporate profit are exempt from taxation, but no more land than is necessary for such purpose is exempt.
(b) As used in this subsection, the term institutions of purely public charity" includes organizations owning and opersting facilities for the care of the retired or aged or chronicaliy ill. which are not operated for gain or profite and the terms epublic art galleries" and mpublic observatories" mean only such art galleries and onservatories, whether of public or private ownership. as are open to the public without charge or fee at ail reasonable hours and are used for the purpose of education only.

HE 248 clocks, masical instruments, sewing machines, and wearin: apparel of members of the family used by the owner for personal and dosestic purposes or for furnishing or equipping the fanily residence are exempt from taxation.
(3) A truck canopy cover or topper weighing less than 300 pounds and having no accommodations attached is exempt from taxation and the fee_in_lien of tax."

Section 22. Section 15-3-201. YCA, is amended to reyd:
-15-8-20\&. General assessment day. (1) The department of revenue or its agent must. between January 1 and the second Monday of July in each year, ascertain the names of all taxable inhabitants and assess all property subject to taxation in each county. The department or its ajent must assess property to the persion by whom it was owned or claimed or in whose possession or control it was at midnight of danuary 1 next preceding. It must also ascertain and assess all mobile homes arriving in the county after midnight of Janwary 1 next preceding. No wistake in the name of the owner or supposed owner of real property renders the assessment invalide
(2) The procedure provided by this section may not apply to:
(a) motor vehicles that are required by 15-8-202 to be assessed on January 1 or upon their anniversary registration

[^0]-i:anignt of January 1 or the anfiversary registration date thereof. wnichever is applicable.

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tnaz constiture inventory of motor venicie aealers as of
Jandry i. These vehicles and ali otner eotor vehicles
Orougtit into the state subsequent to January l as motor
vincle gealers' inventories shall be assessed to their
resoective aurchasers as of the dates the vehicles are
registerec ov the purchaserse
    tdtlei Furcnasers" includes dealers who apply for
r:yistration or reregistration of motor venicles. except as
otherwise orovided by 61-3-502.
    tet14. Goods, mares, and merchandise of motor vehicle
gezlers, other than new motor vehicles 3nd new mobile homes.
shali de assessed at market value as of January le
    (2) In all cases where taxes or a_fge_in_lieu_of_tax
were required to be paid. the applicant for reqistration or
riregistration of a motor vehiclep other than a mobile home.
is not relievec of the duty of paying taxes or the fer_in
Lieu of tax if the taxes ar fees have not been pald by a
Aric, njilicant or owner.=
Section 24. Section 23-2-611. MCA, is amended to read:
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-23-2-611. Certificate of omership. (1) No snownobile mav be operatec ubon any public lands, trailso easements. lakes. rivers. streans. roachays or shoulders of roabays.
streets. or highways, unless a certificzte of oursership has
first deen obtained fron the division of mor velicies in
accordance with the laws of this state.
(2) sefore-streh--etertfieote-map-be-obetinecr-the In:
owner of a snomsobile shall meke--ppotiestron apaly for a
certificate of ownership with the county treasurer of the
county in which the omer resides: upon forms to be
furnished for this purpose mentemett that mint require the
following information:
(a) name of owner:
(o) residence by town and countri
(c) business or mome mall atoress;
(d) nage ans address of lien nolder:
(e) amonat due under contract or limen:
(f) name and address of emufacturer:
(9) wodel number or nate:
(h) serial numberi and
(i) name and address of dealer or other person frop
*hom acquired.
(3) The application stratt gast be signed by at least
one owner or by a oroperly authorized officer or
representative of the owner.
(4) If a certificate of ownership for a snowabile has previously been issued under the provisions of this part. the application for anew certificate aust be accompanied by the imediately previous certificate or by an affidavit upon a prescribed form stating under oath that the vehicle had not been operated during the inmediately previous year. ihis subsection does not apply to snownobiles that are purchased as new and unused machines or that were operated when the provistions of this part were not in force and effect.
(5) Upon completion of the application in quintuplicate on forms furnished by the division of moter vehicles, the county treasurer shall issue to the applicant two coples of the applications one of which shall be marked "file copy" and formard one copy and the original application to the division, which shall cause to be entered the information contained in the application upon the corresponding records of its office and shall furnish the applicant a certificate of ommership which shall contain the information found on the application and a permanent ownership number. The certificate of ownership is not required to be renewed annualiy and is valid as long as the person holding it owns the snownobile.
(6) The owner shall at all times retain possession of the certificate of ownershipt except when the same is being transmitted to and from the division for endorsement or
cancellation. The owner of a snownobile shall display his certificate of ownership number on both sides of the cowling of the snomobile and shall maintain the number in legible condition at all times. The number shall read fram left to right and be marked in Arabic numerals, in block characters of good proportion, and shall be a minimum of 3 inches in height, excluding border or trim. and of a color that contrasts with the color of the background.
(7) Upon application for a certificate of ownership. a fee of 33 stall be paid to the county treasurer, one-helf of which fee shall be forwarded by the county treasurer to the division of eotor vehicies.
(B) Before a tox-poid decal indicating that_the fee_in Lieu of oropecty tax has been_oaid_on the soomobile for the curcent year may be applied for pursuant to the laws of this stater the owner eust present the certificate of ownership or copy of completed application therefor as a prerequisite to completing the application for the tex-peid decal."

> Section 25. Section 23-2-612. MCA, is amended to reaf:

-23-2-612. Iransfer of interest. (1) Except as provided in subsection (3) upon a transfer of any certificate of ownership to a snownobile registered as required under the provisions of this part. the person whostitle or interest is to be transferred shall write his siynature with pen and ink upon the certificate of owne:fhip
> issueg for the snowmobile in the $3 p \mathrm{p}$ opriat. space provided upon the reverse side of the certificate, and such signature shall be acknowledged before 3 notary jublic.
> (2) Within 20 calendar days thereafter the transferee shall srward the certificate of ownership so endorsed, toyether with the information required under this part, to the division of motor vehicles, which shall file the same upun receipt thereofe No certificate of ownership may be issued by the division until the outstanding certificates are surrendered to that office or their loss established to its reasonable satisfactione The division shall collect a fee of $\$ 3$ for each application for transfer of owncrship.
> (3) A purchaser of new or used snownobile from a licensed snownobile dealer has a grace period of 20 calendar days from the date of purchase to make application for a certificate of ownership and to obtain a tex-potd decal indicating that the fee_la liel of property tax bas heen Qaid_on the snomobile for the curcent year- It is not a violgtion of this part or any other law for the purchaser to operate such a snowmobile without a certificate of ownership and a tox-peid decal during the 20 -day period. During this period the sticker, provided for in subsection (4), shall remain affixed to the snommbile.
> (4) Prior to the delivery of the snownobile to the $p$ - ser, the dealer shall issue and affix to the
> snowmobile a sticker fin a form to be prescribed by the division of motor vehicles). The sticker shall contain the name and address of the purchaser, the date of sale. the name and address of the dealer, and a description of the snownobile including its serial number. The dealer shall keep a copy of the sticker for his records and shall send a copy of the sticker to the division.
> (5) The provisions of subsection (2) of this section. requiring a transferee to formard the certificate of ownership after endorsement to the diviston, do not apply in the event of the transfer of a snomobile to a duly licensed snownobile dealer intending to resell the snownobile and who operdtes it only for demonstration purposes, but every such dealer, upon transferring such interest, shall deliver the certificate of ownership with an application for a new certificate executer by the new owner in accorfance with the provisions of this part. The division. upon receipt of the certificate of ounership and application for a new certificate, tonether with the conditional sales contract or other lien, if any, shall issue a new certificate of ownership together with a statement of any conditional sales contract, mortgage, or other lien."

> Section 26. Section $23-2-616$. MCA, is amended to read:
> -23-2-616. Display of tex-pett decals -- application and issuance -- use of feese (1) No snowmobile may be

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$$

operated by any person in the-state-of Montana unless there is displayed in a conspicuous place on it a decal as visual proof that Montone-personet-propertr-texes-hove thenfee_in Lien of ocogarty tax has been paid on it for the current year.
(2) Application for the tax-pots decal shall be mide to the county treasurer upon forms to be furnished for this purpose. which may be obtained from the divistion of motor vehicles or at the county assessores treasurefis office in the county where the owner resides. The application shall contain the following information:
(a) name of owner:
(D) address:
(c) certificate of ownership number:
(d) name of manufacturer;
(e) model number;
(f) make;
(9) Morsepower;
(h) year of manufacture:
(i) statement evidencing essessment-and payment of the fes in_lisu_af property tax; and
(j) such other information as the division of notor vehicles may require.
(3) The application shall be signed by the county treasurer and transmitted by him to the division of motor
vehicles accompanied by a fee of \$2. Upon receipt of the appication in approved formy the division of motor vehicles or county treasurer shall issue to the applicant a decal in the style and wesign prescribed by the division and of a different color than the preceding year. numbered in sequence.
f4t-Before-fiting-the--apptteation--with--the--eounty treosurery--the--opptieant--shoh7-3ubmit--it-te-the-earnty assessor-of-the-county-and-the-eounty-assessor--sha+7--enter on--the-applieation-in-e-ptree-provided-for-that-purpose-the merket-vefur-and-tencble-votue-of--the--snownobite-for--the Year-for-whieh-the-epptieotton-ts-madee.
tstisi The applicant shall pay the county treasurer the application fee and the persenti-property-toxes-assessed egefnse fereio_lien of property_tax_on the snowmobile for the current rear before the application may be accepted by the county treasurer.
tetc51 All monery monex collected from payment of ne application fees and all interest accruing from use of these moneys shall be turned over to the state treasurer and placed in the earmarked revente fund to the credit of the department, with si designated for use in enforcing the purposes of this part and sl designated for use in the developmentr maintenancer and operdtion of 5nowobile facilities."

```
    Section 27. Section 23-2-61T, MCA, is amended to read:
    *23-2-617. Duplicate decal. In the event any tax-paid
decal indicating that the fee in Liell of poconerty tax bas
begn_paid on a soormobile for the_furreat year is lost,
mutile ed, or becomps illegibleq the person to whom the same
was issuad shall immediately make application for and moy
odtain a dupicate thereof, upon payment of a fee of sl tc
the county tressurer."
    Section 28. Section 23-2-618, NCA, is amended to read:
    "23-2-618. Application to be made annually - grace
period -- proof of purchase. (1) Application must be made
anaually to the county treasurer for the issuance of
tex-patd-decatg-onnuotty a_decal_indicating_that_the_fee_io
liev_of oreperty tax_has been paid_for the curcent year. N11
tax-pefd decals expire on June 30 of each year.
    (2) An owner of a newly purchased snowmobile shall
have a grace period of 20 calendar days from the date of
purchase to make application for a current tex-pefid decal.
provided that at all times during that period a bill of sale
or other proof of purchase reciting the date of purchase
shall be carried by the operator or with the snowmobile. An
owner or operdtor of such a snommobile being operated after
the 20-day grace perios without a current tax-peid decal
gisplayed on the snowmobile shall be subjec: to the
" 'ties of 23-2-642(1)% as amended.*
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Section 29. Section 23-2-642, MCA, is amended to read:
-23-2-64?. Penalties. (1) The failure to display a current tex-petd decal indicatiag that the fee in lien of property tax has been paid on the snompbile for the current year during the time provided in this part is a misdemeanor. punishable by a fine of not less than $\$ 10$ or wore than $\$ 50$.
(2) A person who violates any other provision of this oart or a rule adopted pursuant thereto shall pay a civil penalty of not less than $\$ 15$ of more than $\mathbf{3 5 0 0}$ for each separate violation.
(3) A person who willfuliy violates any other provision of this part or a rule adopted pursuant thereto shall pay a civil penalty of not less than $\$ 50$ or more than $\$ 1,000$ for each separate violation.
(4) A mafacturer who certifies that d new snownobile Can meet the sound-level limitations imposed by this part shall be subject to the penalty provisions of subsections (2) and (3) if any machine so certified does not meet the appropriate sound level limitatione For the purposes of this section every sale of a new snownobile that does not meet the sound-level limitations imposed by this part constitutes a separate violation."

Section 30. Repealer. Sections 15-6-121 and 15-8-203, MCA * are repealed.

Section 31. Applicability. This act applies to motor

LC 0135/01

1 homesp travel eratiers. campers: and snowmobiles registered

## 2 during and after 1980.

## STATE OF MONTANA

REQUEST NO. 406-79
FISCAL NOTE
Form BD-15

In compliance with a written request received February_20__, $19 \ldots 79$, there is hereby submitted a Fiscal Note

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.

DESCRTPTION
This proposed bill provides a fee in lieu of property tax for motor homes, travel trailers, snowmobiles, and campers.

ASSUMPTIUNS

1) No accurate data exists on the number of vehicles dealt with in this legislation, thus no estimate of the revenues expected from the fee system can be determined. (See rechnical Note)
2) The university levy on vehicles in this category would be eliminated due to this legislation.
3) The revenues anticipated from the property tax on vehicles in this category can be estimated for FY 80 \& FY 81.
4) The taxable value for vehicles in this category was $\$ 8,439,280$ for taxable year 1979 . The taxable value for $F Y 80$ \& FY 81 will be $\$ 8,900,000$.
5) A university levy of 6 mills.
6) An average statewide local levy of 200 mills.
7) The legislation applies to vehicles in this category registered during and after 1980.

FISCAL IMPACT

University Levy ( 6 mills)
under current law
FY80
FY81

$$
\left.\begin{array}{r}
\$ 53,400 \\
(\$ 53,400
\end{array}\right)
$$

$\$ 53,400$
under proposed law Estimated Decrease

FUND INFO:MATTION

University Levy
Estimated Decrease
$(\$ 53,400)$
$(\$ 53,400)$

EFFECT ON LOCAL GOVERNMENT
Revenues to local governments would be approximately $\$ 1,780,000$ in both FY 80 and FY 81 under current law, but no estimate can be made for the proposed law. (See Technical Note)

## TECHNICAL NOTE

Although no estimate of the revenues from the fee system can be determined, the data available indicate that revenues to local governments might be decreased slightly due to this legislation.


Office of Budget and Program Planning Date: $L / 1 \perp$ ?
(Prepared by the Department of Revenue)

## Committee on Taxation

Objection Ratged to Adverse Committee Report
lieu of property tax for motor homes, travel trailfrs, SNOWMDBILES, AND CAMPERS; AMENDING SECTIONS 15-6-101, 15-6-110. 15-6-111. 15-6-201, 15-8-201, 15-8-202, 23-2-611. 23-2-612. 23-2-616 THRDUGH 23-2-618. 23-2-642. 61-3-30:, 61-3-317, 61-3-322, 61-3-441, 61-3-442, 61-3-501 through 61-3-504, AND 61-3-509, HCA; REPEALING SECTIOAS 15-6-121 AND 15-8-203, MCA."

3e it enacted by the legislature of the state of montaria:
NEH SECTIONe Section 1. Fee in lieu of tax for certain vehicles. (1) There is a fee in lieu of property tax imposed on motor homest travel trallerst and campers. The fee is in addition to annual registration fees.
(2) The fee imposed by subsection (1) head not be paid by a dealer for vehicles that constitute inventory of thr dealership.

NEH SECLIONe Section 2. Schedule of fees for motor homes. (l) The owner of a motor home shall pay a fee based on the age of the motor home according to the folloving schedule:
less than 2 years old

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2 years old and less than 3 years old 180
3 years old and less than 4 years old 145
4 years old and less than 5 years old 100
5 years old and less than 6 years old }7
6 years old and less than 7 years old }5
6 7 years old and less than s years old 25
7}8\mathrm{ years old and older15
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            (2) The age of a motor home is determined by
subtracting the manufacturer*s designated model year frow
the current calendar year.
MEH SECILOA, Section 3. Schedule of fees for travel trailers and campers. (1) The fee imposed by [section 1] on a travel trailer less than 3 years old is 540 . In all other cases the fee is \(\$ 15\).
(2) The fee irposed by [section 1] on a camper less than 3 years old is 335 . In all other cases the fee is \(\$ 15\).
(3) The age of a travel trailer or camper is deterained by subtracting the manufacturer's designated madel year from the current calendar year.
HEiLSECLICKiz Suction 4. Fee. in lieu of tax on snomabilese (1) Itrary is a fee in lieu of tax on snowmbiles.
(2) The fee for a snowmobile less than 4 years oid is s22. In all other cases the fee is sls.
(3) The age of a snowmobile is determined by CHB B Y
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subtracting the manuficturer's designated nodel year from the currant calendar year.
(4) The fee, need not be paid by a dealer for snownobiles that constitute inventory of the dedlership.

MEMSECILOM Section S. Motor home. Motor home* means a self-propelled motor vehicle originally designed or permanently altered to provide temporary facilities for recreational, travel. or camping use*

HEH SEGILDNE Section o. Travel trailer. MTravel traiter" means a trailer 32 feat or less in lengtin and $a$ feet or less-in width originally 'designed or permanently altered to provide temporary facilities for recreational. travel, or camping use.

Section 7. Section 6k-3-303. MCA, is amended to read:
-61-3-303. Application for registration. (1) Every owner of a motor vehicle operated or driven upon the public highways of this state shall for cach motor vehicle owned. except as herein otherwise expressiy provided. file or cause ta be filed in the office of the county treasurer where the motor vehicle is owned or taxable an application for registration or reregistration upon a blank form to be prepared and furnished by the division. The application shali contala:
(a) name and address of owner. giving county, school district, and town or city within whose corporste limits the

## motor vehicle is taxable;

(b) name and address of conditional sales vendor. mortgagee, or molder of other lien against the motor vehicle, with statement of amount owing under such contract or lieni
(c) description of motor vehicle, including make year model. engine or serial number, manufacturer's model or letter, gross weight, type of body, and if truck, the rated capacity;
(d) in case of reregistration the license number for the preceding year; and
(e) such other information as the division may require.
(2) A person who files an application for registration or reregistration of motor vehicle, except of a mobile hoee as defined in 15-1-101(1), shall upon the filing of the application pay to the county treasurer:
(a) pey-teothe-countr-trecsurer the registration fee, as provided in 61-3-311 and 61-3-321: and
(b) pay the personal property taxes assessed ori the new motor vehicle sales tax against the vehicle for the current year of registration. or.in. the_case_of_a_rotor bomentravel trailere or campere_the_fee_in_liellof property tax for the current year of cegistrations unless the same shall have been theretofore paid for the year. before the
application for registration or reregistration may beaccepted by the county treasurer.
(3) The county treasurer may make full and complete Investigation of the tax status of the vehicle. Any applicant for registration or reregistration must subsit proof from the tax records of the proper county at the request of the county treasurer."
Section $\mathrm{B}_{\mathrm{e}}$ Section 61-3-317, MCA, is amended to reac:
M61-3-317. New registration required for transferred vehicle -- grace period -- penalty -- display of proof of purchase. (1) Except as otherwise provided hereine the neve owner of the transferred motor vehicle shall have the grace period of 20 calendar days $f$ rom the date of purchase to make application and pay the taxes as provided by part 5 of this chapter or the fee_in lien of tax as_orovided_by [section_1] unless the tax or fee has been paid for the year: as if the same was being registered for the first time in that registration year. If the motor vehicle was not purchased from a duly licensed motor vehicle dealer as provided if this chapter it shall not be a violation of this chapter or any other law for the purchaser to operate the vehicle upon the streets and highways of this state without a certificate of registration during the 20 -day period; provided, that at all times during that period a bill of sale or other proof of purchase reciting the date of purchase shall be clearly
displayed in the rear window of the motor vehicle. Registration and license fees collected under 61-3-321 are not required to be paid when a license plate is transferred under this section and 61-3-335. Failure to make application within the time provided herein shall subject the purchaser to a penalty of sio. The penalty shall be collected by the county treasurer at the time of registrationg and shall be in addition to the fees otherwise provided by law.
(2) Any purchaser of a new or used motor vehicle from a duly ifcensed motor vehicle dealer shall hava the grace period of 20 calendar days from the date of purchase to make application for registration and to obtain registration plates, and it shall not be a violation of this chapter or any other law for such purchaser to operate such vohicie upon the streats and highways of this state without a certificate of registration and registration plates during the 20-day period; providad that at all times during sald period the sticker issued by the dealer at the time of purchase shall remain affixed to said vehicle as provided in 61-4-211. Failure to make such application within the time provided herein subjects the purchaser to a penalty of $\$ 10$. The penalty is to be collected by the county treasurer at the time of registration and is in addition to the fees otherwise provided by law."

Section 9. Section 61-3-322. MCA, is amended to read:
*61-3-322. Certificates of registrition -- issuance. (1) Upon completion of the application for registration an forms furnished by the division, the cuunty treasurer shall flle one capy ln his officfand issue to the applicant two copies of the application marked Maner's Certificate of Registration and Tax Recefpt", one of which shall be marked -file copy*。
(2) The certificate of registration shall contain upon the face thereof:
(a) the date issued:
(b) the registration number assigned to the owner and the vehicle;
(c) the namp and complete address of the owner. or the names and addresses of joint owners;
(d) the name and complete address of any conditional sales vendor and also the name and address of any other lienor as shown by sald application;
(e) a description of the registered vehicle including the year built and serial number, if any;
(f) any lien against such motor vehicle and the amount due at the dete of registration; and
(9) such other statement of facts as may be determined by the division.
(3) Every owner, upan receiving a registration receipt
shall write his signature thereon with pen and ink in the space provided. Every such registration receipt or a notarized photostatic copy thereof or a duplicate thereof furnished by the division shall at all times be carried in the vehicie to which it refers or shall be carried by the person driving or in control of such vehicle, who shall display the same upon demand of a police officer or any officer or employee of the division or the highway department.
tht--bpon--receipt--of-appifention-for-registrationv-in quintupletv-and-poyment-of-tieense-fees-and-toxes-as--herein providedy-the-county-treesurer-shatty
fot--4ife-one--eopr-of-stid-mpptiention-in-his-officet
fbt--issue-te--the--oppticant--two---copies---of---the applteation--entithed-menners--Eertifteste-of-Ategistration and-Fax-Reeetptm-one-of-whieh-shot+-be-warked---4fte-copy"t and
fet--formord-one-eepr-to-the-eounty-eterk-and-reeorders
tsti4l The county treasurer shall dally forward to the division one copy of the-epptfeetion all_apolications for registration caceiyed that day.

46+451 It shall not be necessary for the county treasurer, in said receipt, to segregate the amount of said taxes for state, county, school district, and municipal purposes."

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Section 10. Section 61-3-441, MCA, is amended to read:
m61-3-441. Fex-petd Eee-paid decal required on camper -- application for dacal -- application fee -- issuance. (1) No camper, subject to taxation in Montana, shoty may be operated by any person tn-the-stote-af-Montant on the public nighways or streets in thls state unless there is displayed in a conspicuous place thereon a decal as visual proof that Montana--personat-property-taxes-have the fee_in liellof tax has been paid thereon for the current year.
(2) Application for the issuance of sueh-tex-petd the decal shall be made to the department of revenue or the county treasurer upon forms to be furnished for this purpose, which may be obtained from the department or at the county ossessor's treasurer's office in the county wherein the owner resides, and is to provide for substantially the following information:
(a) nawe of owner:
(b) address:
(c) name of manufacturer:
(d) model number;
(e) make;
(f) year of manufacture;
(9) statement evidencing sssessment-and payment of the fee_in_lieu of property tax; and
(h) such other information as the department may
require.
(3) Soid The application shott must be signed by the county treasurer and transmitted by him to the department accompanied by an_application fee of \(\$ 1\). Upon recelpt of the application in approved form the department or county treasurer shall issue to the applicant a decal in the style and design prescifibed by the department and of a different color than the preceding year, numbered numerically."

Section 21. Section 61-3-442, MCA, is amended to reads
-61-3-442. Annual application for decals. Application
may be made to the department of revenue or county treasurer for the issuance of tax-petd camer decals annually when the motor vehicle to which the camper is customarily attached is registered."

Section 12. Section 61-3-501, MCA, is amended to read:
-61-3-501. When vehicie property tax is due. (1) Property taxes onde new car taxassand_fees_ln lien_of_tax on - mator hoeet or traxel_trailer shat+ must be paid on the date of registration or reregistration of the vebicle.
(2) If the anniversary date for reregistation of a vehicle shatt--pass passes while the vehicle is owned and held for sale by a licensed new or used cer dealer, property taxes shatt or thefee_in Liel_of preperty_taxes abate on such vehicle properiy reportel with the department of revenue until the vehicle is sold and thereafter the
purchaser shall pay the pro rata b;ince of the taxes or the fee in_lieu_of tax due and owing on the vehicle.
(3) In the event a vehicle"s registration perion is changed under 61-3-315, all taxes and other fees due thereon shall be prorated and pald from the last day of the old period until the first day of the new period in which the vehicle shall be registered. Thereafter taxes and other fees must be paid from the first day of the new period for a ninimum period of 1 year. when the change is to a later registration period, taxes and fees shall be prorated and paid based on the same tax year as the original registration period. Thereaftert during the appropriate anniversary registration period, each vehicle shall again reglster or reregister and shall pay all taxes and fees due thereon for a 12-month periode*

Section 13. Section 61-3-502, MCA, is amended to read:
-61-3-502. Sales tax on new notor vehicles -exemptions. (1) In consideration of the right to use the highways of the state, there shall be imposed a tax upon all sales of new motor vehicles for which a license is sought and an original application for title is made. The tax shall be pald by the purchaser when te applies for his original Montana license through the county treasurer.
(2) The sales tax shall be:
(a) \(1 / 2 \boldsymbol{2}\) of the F.O.B. factory list price or F.O.B.
port of entry list price, during the first quarter of the year or prorated one-twelfth for each month or part of month for a reyistration period other than a calendar year or calendar quarter:
(b) 1 1/8x of the 1 ist price during the second quarter of the year;
(c) \(3 / 4\) of \(1:\) during the third quarter of the year;
(d) 3/8 of 18 during the fourth quarter of the year.
(3) If the manufacturer or importer fails to furnish the F.O.B. factory list price or F.O.B. port of entry list price, the department may use published price lists.
(4) The proceeds from this tax shall be remitted to the state treasurer every 30 days for credit to the state highway account of the earmarked revenue fund.
(5) The new vehicie is not subject to any other assessment ors taxatione_or_fon_in lien_of_tax during the calendar year in which the orlginal application for title is made.
(6) (a) The applicant for original registration of any wholly new and unused motor vehicle or new motor vehicle furnished without charge by the dealer to the school district for use as a traffic education motor vehicle by : school district operating a state-approved traffic education progras within the state, whether or not previously licensed or titled to the school district. except a mobile nome as

defined in 15-1-191(1), acquired by original contract after January 1 of any year shall be required, whenever such vehicle has not been otherwise assessed, to pay the motor venicle sales tax provided by this section irrespective of whetier the vehicle was in the state of Montana on January 1 of the year.
(b) No such motor vehicle may be registered or licensed under the provisions of this subsection unless the application for registration is accompanied by a statement of origin to be furnished by the dealer selling the vehicie, showing that the venicle has not previously been registered or onned, except as otherwise provided hereing by any motor vehicle dealer holding a franchlse or distribution agreement from a new car manfacturert distributor or importer.
(7) Motor vehicles operating exclusively for transportation of persons for hire within the limits of incorporated cities or towns and within 15 wiles from such limits are exempt from subsection (11. Motor vehicles brought or driven into Montana by a nonresident igratory bona fide agricultural worker temporarity employed in are used exclusively for transportation of agricultural workers are also exempt from subsection (lle Vehicles
lawfily displaying a licensed dealer's plate as provided in 61-4-102 are exempt from subsection (1) when moving to or from a dealer's place of business when unladen or laden with dealer"s property only, and in the case of vehicles having a gross laden welght of less than 24,000 pounds, while in the process of demonstration in the course of the dealer"s businesso*

Section 14. Section 61-3-503. MCA, is amended to read:
-61-3-503. Assesseente (2) A person who fises an application for registration or reregistration of a motor vehicle. exeept-of other than a motor hones travalitallech or a mobile home as defined In 15-1-10141), shall before filing such application with the county treasurer submit the same to the county assessor of the county. The county assessor shall enter on the application in a space to be provided for that purpose the market value and taxable value of the vehicle for the year for which the application for registration is made.
(2) Except as provided in subsection (3) motor vehicles, exeept other than motor homese irayel trailerse or mobile homes as defined in 15-1-101(1), are assessed for taxes on January 1 in each year irrespective of the time fixed by law for the assessment of other classes of personal property and irrespective of whether the levy and tax may be a lien upon real property within the state. In no event may
-HB 848
any notor vehicle be subject to ussessment. levy and taxation wore than once in each yeare
(3) Vehicles subjert to the provisions of 61-3-313 through 6t-3-316 shall be assessed as of the first day of the year in which the registration period accurs and a iien for taxes and fees due thereon shall occur on the anniversary date of the registration and shall continue thereafter until such fees and taxes shall have been pafde"

Section 15. Section 61-3-504, MCA, is amended to read:
661-3-504. Computation of tax. The amount of taxes on the a motor vehicle, except uther inanamutor bomen trayal trailers or a mobile home as defined in 15-1-101(1), is computed and determined by the cuunty treasurer on the b.3sis of the levy of the year preceding the current year of application for registration or reregistratione The determination is entered on the spplication form in a space provided therefor-"

Section 16. Section 61-3-509, MCA, is amended to read:
*61-3-509. Disposition of taxes and fees in_liellof tax. The county treasurer shall credit all taxes on eotor vehicles so and_fogs_in_ liei of tax on motor homes and trayel trailers collected to a motor vehicle suspense fund. and at some time between Harch 1 and March 10 of each year and every 60 days thereafter, the county treasurer shall distribute the same mane in the motor yehicle suspensefund

\footnotetext{
in the relative proportions required by the levies for state: cuabtyp school district, and municipal purposes in the same manner as other personal property taxes are distributed.*

HEH SECLIOHE Section 17. Disposition of fees in lieu Df tax on snowmobiles. The county treasurer shall credit all fees in lieu of tax collected on snowmobiles to the county motor vehicle suspense fund provided for in 61-3-509.

Section 18. Section 15-6-101. MCA, is amended to read:
"15-6-101. Property subject to taxation -classification. (1) All property in this state is subject to taxation. except as provided otherwise.
(2) For the purpose of taxation. the taxable property in the state shall be classified in accordance with 15-6-102 through t5-6-t2t 15=6-120.*

Section 19. Section 15-6-110, MCA, is amended to read:
m15-6-110. Class nine property -- description -taxable percentage. (1) Class nine property includes:
(a) automobilesp motor trucks, and other power-diven cars and vehicles of all kinds except gotor Homes mobire homes, motorcycles. aircraft. camper trailers, and t, uck campers: and
(b) furniture and fixtures used in commercial oft..es and hotel activities: except iaprovements included in eliss thirteen.
}
(2) Class nine property is taxed at \(13.3 \%\) of its market value."

Section 20. Section 15-6-111, MCA* is amended to read:
"15-6-111. Class ten property -- description -taxable percentage. (1) Class ten property includes:
(a) aerial, surface, and portable ski lifts and ski tows, including the towers, cables ropes, sheave assemblies, conveying devices, power units, and all accessories; and
(b) manufacturing and wining machinery, fixtures. and supplies, except those included in class eighteenta and
tet-cemper-trafters--and-truck-cempers-vafued-in-the

(2) Class ten property is taxed at \(12 \%\) of market value."

Section 21. Section 15-6-201, MCA, is amended to read:
"15-6-201. Exempt categories. (1) (a) The property of the United States, the state, counties, cities, towns. school districts, irrigation districts organized under the laws of montana and not operating for profit, municipal corporations, public libraries: buildings, with land they occupy and furnishings therein, owned by a church and used for actual religious worship and for residences of the clergy, together with adjacent land reasonably necessary for convenient use of such buildings owned by a church; such
other property as is used exclusively for agricultural and horticultural societies, for educational purposes: hospitals, and all property, both real and personal, without limitation as to amount except that real property owned shall not exceed 640 acres owned and held by any association or corporation organized under Title 35, chapter 20 or 21, Cemeteries, provided such cemeteries and any 1 and claimed to be exempt are not maintained and operated for private or corporate profits institutions of purely public charity; evidence of debt secured by mortgages of record upon real or personal property in the state of Montana and public art galleries and public observatories not used or held for private or corporate profit are exempt from taxation but no more land than is necessary for such purpose is exempt.
(b) As used in this subsection the term institutions of purely public charity" includes organizations owning and operating facilities for the care of the retired or aged or chronically ill, which are not operated for gain or profit. and the terms public art galleries m and public observatories" mean only such art galleries and observatories, whether of public or private ownership. as are open to the public without charge or fee at all reasonable hours and are used for the purpose of education only.
```

(2) All thousahotd yoods and furniture including clocks: musical instrumentsp sexing machines, and wearing apparel of members of the family, used by the owner for personal and dosestic purposes or for furnishing or equipping the family residence ara exempt from taxation.
(3) A truck canopy cover or topper weighing less than 300 pounds and having no accomadations attached is exempt from taxation and the fee in lieu of taxe"
Section 22. Section 15-8-201, MCA, is amended to read:
w15-8-201. General assessment day- (1) The department of revenue or its agent must. between January 1 and the second Monday of July in each year, ascertain the names of all taxable innabitants and assess all property subject to taxation in each county. The departeent or its agent must assess property to the person by whom it was owned or claimed or in whose possassion or control it was at midnight of Jonuary 1 next preceding. it must also ascertain and assess all mobile homes arriving in the county after midnight of January $l$ next preceding. No sistake in the name of the owner or supposed owner of real property, howevers renders the assessment invalid.
(2) The procedure provided by this section may not apply to:
(a) motor vehicles that are required by 15-8-202 to be assessed on January 1 of upon their anniversary registration

```

\section*{date:}
(b) Doter homes and trayel trailers subject to fefe in lieu af property tax:
tbtici livestock which are required by 15-24-908 to be assessed on an average inventory basis in each county;
tetid property defined in 61-1-104(2) as "special mobile equipment" that is subject to assessment for personal property taxes on the date that application is made for a special mobile equipment plate; and
tdtiel mobile homes held by a distributor or deater of mobile hones as a part of his stock-in-tradete and
tet--snownobttes-thot-are-required-by-45-8-ze3--to-be assessed-as-of-dty \(7-i=\)
(3) Credits must be assessed as provided in 15-1-101(2)(b)."

Section 23. Section 15-8-202, MCA, is amended to read:
-15-8-202. Motor vehicle assessment. (1) (a) The department or its agent must. in each year. ascertain and assess all mot vehicles exeept other than motor_bomesi traxel trallerse_or mobile homes in each county subject to taxation as of January 1 or as of the anniversary registration date of those vehicles subject to 6l-3-313 through 61-3-316 and 61-3-501. The motor vehicles shall be assessed in each year to the persons by whom owned or claimed or in whose possession or control they were at
midnight of January 1 or the anniversary registration date thereof, whichever is applicable.
tht--A-camper-whteh-is-customari7y-attached-to-a-motor vehtete-shatt--be--assessed--at--the--time--the--vehtefe-ts assessed
feffil No tax may be assessed against motor vehicles that constitute inventory of motor vehicle dealers as of January 1. Thess: vehicles and all other motor vehicles brought into the state subsequent to January 1 as motor vehicle dealers" inventories shall be assessed to their respective purchasers as of the dates the vehicles are registered by the purchasers.
trice mpurchasersw includes dealers who apply for registration or reregistration of motor vchiclesp except as otherwise provided by 61-3-502.
fetid l Goods, wares, and merchandise of motor vehicle dealers, other than new motor vehicles and new mobile homes. shall be assessed at market value as of January 1 .
(2) In all cases where taxes or a fec in lieloofax were required to be paid. the applicant for registration or reregistration of a motor vehicle, other than a mobile homer is not relieved of the duty of paying taxes or,tbefee_in lieu of tax if the taxes or fees have not been paid by a prior applicant or owner."

Section 24. Section 23-2-611, NCA, is amended to read:
m23-2-611. Certificate of ownership (1) No snowmobile may be operated upon any public lands, trails, easements, lakes rivers streams, roadways or shoulders of roadways, streets, or highways unless a certificate of ownership has first been obtained from the division of motor vehicles in accordance with the laws of this state.
(2) Before--sueh--certifiteate-way-be-obtbinedr-the The owner of a snowmobile shall make-opptieotion apply for a certificate of ownership with the county treasurer of the county in which the owner resides, upon forms to be furnished for this purpose whieh-sha7t that must require the following information:
(a) name of owner;
(D) residence by town and county:
(c) business or home mall address;
(d) name and address of lien holder;
(a) amount dur under contract or 11 en:
(f) name and address of manufacture ri
(9) model number or name;
(b) serial number; and
(i) nome and address of dealer or other person from whom acquired.
(3) The application shaft mast be signed by at least one owner or by a properly authorized officer or representative of the owner.

\begin{abstract}
(4) If a cartificiate of ownership fur a snownobile has previousiy been issuod uinder the provisions of this part. the application for a nes certificute must be accompanied by the imedidely previous certificate or by an affidavit upon a prescribed form stating under oath that the venicle had not been operated during the immediately previous year. This subsection does not apply to snowmobiles that are purchased as new and unused machines or that were operated when the provisions of this part were not in force and effecte
(5) Upon completion of the application in quintuplicate on forms furnished by the division of motor vehiclesp tha country treasurer shall issue to the applicant two copies of the applicatione one of which shall be marked wfile copy", and formard one copy and the original application to the division, which shall cause to be entered the information contained in the epplication upon the corresponding records of its office, and shall furnish the applicant a certificate of ownership which shali contain the Information found on the application and a permanent ownership number. The certificate of ownership is not required to be renewed annuilly and is valid as lony as the person holding it owns the snownotile.
(6) The ouner shall at all times retain possession of the certificate of ownership, except when the same is boing transmitted to and from the division for endorsement or
\end{abstract}
> cancellation. The owner of a snowmobile shall display his certificate of ownership number on both sides of the cowling of the snownobile and shall maintain the number in legible condition at all times. The number shall read from left to right and be marked in Arabic numerals. in block characters of good proportion, and shall be 3 mintmum of 3 inches in height, excluding border or trimy and of a color that contrasts with the color of the background.
> (7) Upon application for a certificate of ownership. a fee of \(\$ 3\) shall be paid to the county treasurer. one-hatf of which fee shall be forwarded by the county treasurer to the division of motor vehiclese
> (8) Before a tem-perd decal indicatingthat the fee_in Liey of oroperty tax has been paid on the_snowobile_for the cuccent xear may be applied for pursuant to the laws of this stater the owner ast present the certificate of ownership or copy of completed application therefor as a pferequisite to completing the application for the tax-pard decal."

> Section 25. Section 23-2-612, McA, is amended to read:
> n23-2-612. Transfer of interest. (1) Except as provided in subsection (3). upon a transfer of any certificate of ownership to a snownobile registered is required under the provisions of this part, the person whose title or interest is to be transferred shall write his signature with pen and ink upon the certificate of ownership
issued for the snownobile in the appropriate space provided upon the reverse side of the certificate, and such signature shall be acknowledged before a notary publice
(2) Within 20 calendar days thereafter, the transferee shall forwand the certificate of ownership so endorsed, together with the information required under this party to the division of motor vehicles, which shall file the same upon receipt thereof. No certificate of ownership may the issued by the division until the outstanding certificates are surfendered to that office or their loss established to its reasonable satisfactione the divistion shall collect a fee of \(\$ 3\) for each application for transfer of ownership.
(3) A purchaser of a new or used snowmobile from a licensed snomobile dealer has a grace period of 20 catendar days from the date of purchase to make application for a certificate of ownership and to obtain a tex-peid decal indicating that the fee in liel of property tax bas_been pald on the snomobile for the curcent year. it is not a violation of this part or any other law for the purchaser to operate such a snownobile without a certificate of ownership and a tex-paid decal during the 20-day period. During this period the sticker, provided for in subsection (4): shall remain affixed to the snommbile.
(4) Prior to the delivery of the snowmobile to the purchaser, the dealer shall issue and affix to the
> snownobile a sticker lin a form to be prescribed by the division of motor vehicles). The sticker shall contain the name and address of the purchaser the date of sale, the name and address of the dealer, and a description of the snowmobtlep including its serial number. The dealer shall keep a copy of the sticker for his records and shall send a copy of the sticker to the divisione
> (5) The provistions of subsection (2) of this section. requiring a transferee to formard the certificate of ownership after endorsement to the divisiont do not apply in the event of the transfer of a snowmobile to a duly licensed snowmobile dealer intending to resell the snownobile and who operates it only for demonstration purposes, but every such dealer: upon transferring such interest, shall deliver the certificate of ownership with an application for a new certificate executed by the new owner in accordance with the provisions of this part. The divisions upon receipt of the certificate of ounership and application for a new certificate, together with the conditional sales contract or other lien, if any, shall issue a new certificate of ownership together with a statement of any conditional sales contract, fortijage or other lien."

> Section 25. Section 23-2-616, MCA, is amended to read=
> "23-2-616. Display of eox-poid decals -- application and issuance -- use of fees. (1) No snowmobile may be -26-
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operated by any person in the-stote-of Montana unless there
is displayed in a conspicuous place on it a decal as visual
proof that Hontmno-personat-property-taxes-hove the-fea_in
liellofgropecty_tax bas been paid on it for the current year.
(2) Application for the tex-patd decal shall be made to the county treasurer upon forms to be furnished for this purpose. which way be obtalned from the division of motor vehicies or at the county essessors Iceasurer's office in the county where the owner resides. The application shall Contaln the following information:"
(a) name of owner:
(b) address:
(c) certificate of ownership number:
(d) name of manufacturer;
(e) model number:
(f) moke:
(g) horsepower;
(h) year of manufacture;
(i) statement evidencing essesswent-and payment of the feg_in_lieu_af property tax; and
(j) such other information as the division of motor vehicles may require.
(3) The application shall be signed by the county treasurer and transmitted by him to the division of motor

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\footnotetext{
vehicles accompanied by a fee of 32 . Upon receipt of the application in approved form the division of motor vehicles or county treasurer shall issue to the applicant a decal in the style and design prescribed by the division and of a different color than the preceding year, numbered in sequence.
f4t--Before-ftitng--the--apptieation--wfth--the--eounty treasurar 7-the--apptheant--shath--submtt--it--to-the-eounty ossessor-of-the-county-ond-the-county-assessor--shoty--eniter on--the-opplfeatton-in-a-ptaet-provided-for-that-purpese-the morket-vołue-and-taxeb7e-votue-of-the--snownobtle-for-the year-for-whfeh-the-epptieatfon-is-medet
t5+141 The applicant shall pay the county treasurer the application fee and the personet-property-taxes-assessed ogainst fes_in_lian of property tax on the snowmobile for the current year before the application may be accepted by the county treasurer.
fot 51 All moneys many collected from payment of the application fees and all interest accruing from use of these moneys shall be turned over to the state treasurer and placed in the earmarked revenue fund to the credit of the department, with si designated for use in enforcing the purposes of this part and 51 designated for use in the development, maintenance, and operation of snowmobile factifites."
}
Section 27. Section 23-2-617. MCA, is amended to read:-23-2-617. Duplicate decal. In the event any tex-paiddecal indicating that the fee in_lieu of property tax basbeen paid on a snommobile for the curcent year is lost,mutilated, or becomes iflegible the person to whom the samewas issued shall immediately make application for and mayobtain a duplicate thereof, upon payment of a fee of \(s 1\) tothe county treisurer**
Section 28. Section 23-2-618, mCA, is amended to read:
"23-2-618. Application to be made annually -- grace period -- proof of purchase. (1) Appitication must be made annually to the county treasurer for the issuance of tex-paid-decets-annuetty a_desal_indicating_that_theffen in lieu of oroperty tax has_been_paid for the cucrent_yaz. All tex-peid decals expire on gune 30 of each year.
(2) An owner of a newly purchased snownobile shall have a grace period of 20 calendar days from the dite of purchase to make application for a current tax-pated decal. provided that at all times during that period a bill of sale or other proof of purchase reciting the date of purchase shall be carried by the operator or with the snownobile. An owner or operator of such a snownobile being operatod after the 20-day grace period without a current tar-paid decal displayed on the snowmobile shall be subject io the penalties of 23-2-642(1), as amended. \({ }^{(1)}\)

Section 29. Section 23-2-642, MCA, is amended to read:
m23-2-642. Penaltiese (1) The fatlure to display a current eax-peid decal indicating that the fee in Men of property tax has been paid oa the snowopile for the current year during the time provided in this part is a misdemeanor. punishable by a fine of not less than \(\$ 10\) or more than \(\$ 50\).
(2) A person who violates any other proviston of this part or a rule adopted pursuant thereto shall pay a civil penalty of not less than \(\$ 25\) or more than \(\$ 500\) for each separate violation.
(3) A person who willfully violates any other provision of this part or rule adopted pursuant thereto shall pay a civil penalty of not less than \(\$ 50\) or more than \(\$ 1,000\) for each separace violation.
(4) A manufacturer who certifies that a new snownobile can meet the sound-level limitations imposed by this part shall be subject to the penalty provisions of subsections (2) and (3) if any machine so certified does not meet the appropriate sound level linitation. for the purposes of this section, every sale of a new snomobile that does not meet the sound-level limitations imposed by this part constitutes a separate violatione*

Section 30. Repealer. Sections 15-6-121 and 15-8-203. MCA, are repenteri-

Section 31. Applicabilitye This act applies to motor

\section*{LC 0135/al}

1 homes, travel trailers, campers, and snownoblles registered 2 during and after 1980 .
-End-

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2 years old and less than 3 years old 180
3 years 0ld and less than 4 years old 145
4 years old and less than 5 years old 100
5 years old and less than 6 years old 75
6 years old and less thaa 7 years old }5
7 years old and less than s years old 25
e years old and older 15
(2) The age of a motor home is determined by
subtracting the manufacturer's designated model year from
the current calendar year.
HEM SECLIONe Section 3. Schedule of fees for travel erailers and camperse (i) The fee imposed by [section 1] on a travel trailer less than 3 years old is $\$ 40$. In all other cases the fee is $\$ 15$.
(2) The fee imposed by [section 1] on a camper less than 3 years old is 335 . In all other cases the fee is $\$ 15$.
(3) The age of a travel tratier or camper is determined by subtracting the manufacturer's designated model year from the current calendar year.
HEH SECLIONE Section 4. Fee in lieu of tax on snommobilese (i) There is a fee in ileu of tax on snowmotiles.
(2) The fee for a snownobile less than years old is 522. In all other cases the fee is $\$ 15$.
(3) The age of a snownobile is determined by
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subtracting the manufacturer's designated model year from the currant calendar year.
(4) The fee need not be paid by a dealer for snowmobiles that constitute inventory of the dealership.
MEL SECTIONA Section 5. Motor home. Motor home" means a self-propelled motor vehicle originally designed or permanently altered to provide tesporary facilities for recreationall travel. or camping use.
HEMSECLIAME Section 6. Travel trailer. mTravel trailerw means a trailer 32 feat or less in length and \(B\) feet or less.in width originally 'designed or permanentiy altered to provide temporary facilities for recreational. travel. or camping use.
Section 7. Section 61-3-303. MCA, is amended to read:
*61-3-303. Application for registration. (1) Every owner of a motor vehicle operated or driven upon the public nighways of this state shall for each motor vehicle owned. except as hercin otherwise expressly provided. file or cause to be filed in the office of the county treasurer where the motor vehicle is owned or taxable an application for registration or reregistration upon a blank form to be prepared and furnished by the divisione The application shall contain:
(a) name and address owner, giving county, school district, and town or city withim whose corporate limits the
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motor vehicle is taxable:
(b) name and address of conditional sales vendor.
mortgagee, or holder of other lien against the motor
vehiclev with statement of amount owing under such contract
or lien;
(c) description of motor vehicler including make, year
model; engine or serial number, manufacturer*s model or
letter, gross weight, type of body, and if truck, the rated
capacity:
(d) in case of reregistration, the license number for the preceding year: and
(e) such other information as the division may require.
(2) A person who files an application for registration or reregistration of motor vehicle. except of a mobile home as defined in 15-1-101(1), shall upon the filing of the application pay to_the county treasurer:
(a) poy-to-the-eounty-treasurer the registration fee. as provided in 61-3-311 and 61-3-321; and
(b) per the personal property taxes assessed ors the new motor vehicle sales tax against the venicle for the current year of registration or in the_case_of_a_motor homes travel trailere or cangere the fee in liellof property tax for the current year of registrations unless the same shall have been theretofore paid for the yeary before the

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application for registration or reregistration may be accepted by the county treasurer.
(3) The county treasurer may make full and complete investigation of the tax status of the vehicle. Any applicant for registration or reregistration must submit proof from the tax records of the proper county at the request of the county treasurer."
Section 8. Section 61-3-317, MCA, is amended to read:
-61-3-317. New registration required for transferred venicle -- grace period -- penalty -- display of proof of purchase. (l) Except as otherwise provided hereini the new owner of the transferred motor vehicle shall have the grace periol of 20 calendar days from the date of purchase to make application and pay the taxes as provided by part 5 of this chapter or therfee_in_lien_of tax as_proxided_bx[saction_1] unless the tax_or fee_has_been_ paid_for_the_years as if the same was being registered for the first time in that registration year- If the motor vehicle was not purchased from a duly licensed motor vehicle dealer as provided in this chapter. it shall not be a violation of this chapter or any other law for the purchaser to operate the vohicle upon the streets and highways of this state without a certificate of registration during the 20 -day periodi provided, that at all times during that period a bill of sale or othre proof of purchase reciting the date of purchase shall b. dfifly

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displayed in the rear window of the motor vehicle. Registration and license fees collected under 61-3-321 are not required to be paid when a license plate is transferred under this section and 61-3-335. Failure to make application within the time provided herein shall subject the purchaser to a penalty of sio. The penalty shall be collected by the county treasurer at the time of registration and shall be in addition to the fees othermise provided by lawe
(2) Any purchaser of a new or used motor vehicle from a duly licensed motor vehicle dealer shall have the grace period of 20 calendar days from the date of purchase to make application for registration and to obtain registration plates, and it shall not be a violation of this chapter or any other law for such purchaser to operate such vehicte upon the streets and highways of this state without a certificate of registration and registration plates during the 20-day period; provided that at all times during said period the sticker issued by the dealer at the time of purchase shall remain affixed to said vehicle as provided in 61-4-111. Failure to make such aplication within the time provided herein subjects the purchaser to a panalty of \(\$ 10\). The penalty is to be collected by the county treasurer at the time of registration and is in addition to the fees otherwis providect by law."

Section 9. Section 61-3-322, MCA, is amended to read:
*61-3-322. Certificates of registration -- issuance. (1) Upon completion of the application for reqistration, on forms furnished of the division the county treasurer shall Lilemanemopy lonis offles and issue to the applicant two coples of the application marked muner's certificate of Registration and tax Receipt", one of which shall be marked "file copy".
(2) The certificate of registration shall contain upon the face thereof:
(a) the date issued;
(b) the registration number assigned to the owner and the venicle;
(c) the name and complete address of the owner, or the names and addresses of joint owners;
(d) the name and complete address of any conditional sales vendor, and also the name and address of any other lienor as shown by sald application;
(e) a description of the registered vehicte including the year built and serial number, if any;
(f) any lien against such motor vehicle and the amount due at the date of registration; and
(g) such other statement of facts as may be determined by the division.
(3) Every owner, upon receiving a registration receipt
shall write mis signature thereon with pen and ink in the space provided. Every such registration receipt or a notarized photostatic copy thereof or a duplicate thereof furnished by the division shall at all times be carried in the vehicle to which it refers or shall be carried by the person driving or in control of such vehicle, who shall display the same upon demand of a police officer or any officer or employee of the division or the highmay department.
t4t--Hpon--receipt--ef-opptieation-for-registrationv-in quintuptety-ond-payment-of-tieense-fees-and-texes-os--merein providedv-the-county-treasurer-shet+t
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\begin{aligned}
& \text { fat--fite--one--copy-of-said-apptiestion-in-his-affieet } \\
& \text { tot--issue--to--the--epptieant--two---copies---of---the }
\end{aligned}
\] epptieation--entitifed--mbmer*s--Eertifieste-of-Registration and-Fax-Receipt"-one-of-whieh-shat+-be-marked--"fite--copy"i and
tet--forword-one-eopy-to-the-county-eterk-end-recorder.
tstal The county treasurer shall datiy forward to the division one copy of the-apptication all applications for registration ceceiyed that day-

46+(5) It shall not be necessary for the county treasurer, in said receipt, to segregate the amount of said taxes for state, county, school district, and municipal purposes."

Section 10. Section 61-3-441, MCA, is amended to read: "61-3-441. Fex-paid Eee-paid decal required on camper -- application for decal -- apolication fee -- issuance. (1) No camper, subject to taxation in Montana, shett may be operated by any person in-the-state-of-Montene on the public nighways or streets in this state unless there is displayed in a conspicuous place thereon a decal as visual proof that Montona--personeł-property-texes-heve thefee_in_lien of tax has been paid thereon for the current year.
(2) Application for the issuance of sueh-tax-potd the decal shall be made to the department of revenue or the county treasurer upon forms to be furnished for this purpose, which may be obtained from the departinnot or at the county essessorns ireasurer:s office in the county wherein the owner resides, and is to provide for substantially the following information:
(a) name of owner;
(D) address:
(c) name of manufacturer;
(d) model number:
(e) make;
(f) year of manufacture;
(g) statement evidencing assessment-and payment of the fee_in_liew of property tax; and
(h) such other information as the department may
require.
(3) Sord Ins application shełt must be signed by the county treasurer and transmitted by him to the department accompanied by a an application fee of \(\$ 1\). Upon receipt of the application in approved form the department or county treasurer shall issue to the applicant a decal in the style and design prescribed by the department and of a different color than the preceding year, numbered numerically.*

Section li. Section 61-3-442, HCA, is amended to read:
"61-3-442. Annual application for decals. Application may be made to the department of revenue or county treasurer for the issuance of tox-petd campen decals annually when the motor vehicle to which the camper is customarily attached is registered."

Section 12. Section 61-3-501. MCA, is amended to read:
661-3-501. When vehicle property tax is due. (1) Property taxes ondi new car taxes and fees_in_lien_of_tax on_a_motor home or travel_trailer shatt must be paid on the date of registration or reregistration of the vehicle.
(2) If the anniversary date for reregistration of a vehicle shatt--pasi passes while the vehicle is owned and held for sale by a licensed new or used car dealerp property taxes shett or the fes in lieu of oroperty taxes abate on such vehicle properly reported with the department of revenue until the vehicle is sold and thereafter the
purchaser shall pay the pro rata balance of the taxes or the fee in lifu of tax due and owing on the vehicle.
(3) In the event a vehicle*s registration perion is chanjed under 61-3-315. all taxes and other fees due thereon shall be prorated and pald from the last day of the old period until the first day of the new pertod in which the vehicle shall be registered. Thereafter tames and other fees must be paid from the first day of the new period for a minimum period of 1 yeur. When the change is to a later registration period. taxes and fees shall be prorated ana paid based on the same tax year as the original registration period. Thereaftery during the appropriate anniversary registration period, each vehicle shall aqain register or reregister and shall pay ail taxes and fees due thereon for a 12-month period."

Section 13. Section 61-3-502. MCA, is amended to read:
661-3-502. Sales tax on nex motor venicles -exemptions. (1) In consideration of the right to use the highways of the state, there shall be imposed a tax upon all sales of new motor vehicles for which a license is sought and an original application for title is made. The tax shall be paid by the purchaser when he applies for his original montana license through the county treasurer.
(2) The sules tax shall be:
(a) \(1 / 2 \%\) of the F.O.B. factory list price or F.O. \(\mathrm{H}_{\text {. }}\)
port of entry list price* during the first quarter of the year or prorated one-twelfth for each month or part of month for a registration period other than a calendar year or calendar quarter;
(b) 1 1/8t of the inst price during the second quarter of the year;
(c) \(3 / 4\) of \(i x\) during the third quarter of the yoar;
(d) \(3 / 8\) of \(1 \%\) during the fourth quarter of the year.
(3) If the manufacturer or importer fails to furnish the F.O.B. factory list price or F.O.B. port of entry list price, the department may use published price lists.
(4) The proceeds from this tax shall be remitted to the state treasurer every 30 days for credit to the state highway account of the earmarked revenue fund.
(5) The new vehicle is not subject to any other assessment orf taxatione or fee in lien of tax during the calendar year in wich the original application for title is made.
(6) (a) The applicant for original registration of any wholly new and unused motor vehicte or new motor vehicie furnished without charge by the dealer to the schaol district for use as a traffic education motor vehicle by a school district operating a state-approved traffic education program within the state, whether or not previousty licensed or titled to the school district, except a mobile home as
defined in 15-1-101(1), acquired by original contract after January 1 of any year shall be required, whenever such venicle ras not been otherwise assessed, to pay the motor vehicle sales tax provided by this section irrespective of whether the vehicle was in the state of Montana on January 1 of the year.
(b) No such motor vehicle may be registered or licensed under the provisions of this subsection unless the application for registration is accompanied by a statement of origin to be furnished by the dealer selling the vehicle. showing that the vehicle has not previously been registered or owned. except as otherwise provided hereing by any person, firm, corporation. or association that is not a new motor vehicle dealer holding a franchise or distribution agreement from a new car manufacturer distributor or importer.
(7) Motor venicles operating exclusively for transportation of persons for hire within the limits of incorporated cities or towns and within 15 miles from such limits are exempt froa subsection (1). Motor vehicles brought or driven into Montana by a nonresident migratory bona fide agricultural worker temporarily employed in acricultural work in this state where those motor vehicles are used exclusively for transportation of agriculturd workers are also exempt from subsection (l). Vehicles
lawfuliy displaying a licensed dealer's plate as provided in 61-4-102 are xempt from subsection (1) when moving to or from a dealer's place of business when unladea or laden with dealer"s property only, and in the case of vehicles having a gross laden welght of less than 24,000 pounds: while in the process of demonstration in the course of the deaferis business."

Section 14. Section 61-3-503. MCA, is amended to read:
m61-3-503. Assessment. (1) A person who files an application for registration or reregistration of a motor vehiclep exeept-of other than a motor honeqtravel_trailers or a mobile home as defined in 15-1-101(1) shall before filing such application with the county treasurer submit the same to the county assessor of the county. The county assessor shall enter on the application in a space to be provided for that purpose the market value and taxable value of the vehicle for the year for which the application for registration is made.
(2) Except as provided in subsection (3) motar vehicles, exeept other_than motor bomesetraxel_trailarsi_or mobile homes as defined in 15-1-101(1), are assessed for taxes on January 1 in each year irrespective of the time fixed by law for the assessment of other classes of personal a lien upon real property within the state. In no event may
any motor vehicle be subject to assessmont. levy, and taxation more than once in each year.
(3) Vehictes subject to the provisions of si-3-313 through 61-3-316 shall be assessed as of the first day of the year in which the registration period accurs and a lien for taxes and fees due thereon shall occur on the anniversary date of the registration and shall continue thereafter until such fees and taxes shall have been paid."

Section 15. Section 61-3-504: MCA, is Baended to read:
m1-3-504. Computation of tax. The amount of taxes on the a motor vehiclep exeept other than a motor bomen trayal trailerg or a mobite home as defined in 15-1-101(1), is computed and determined by the county treasurer on the basis of the levy of the year preceding the current year of application for registration or reregistratione The determination is entered on the application fore in a space provided therefore"

Section 16. Section 61-3-509. MCA. is amended to read:
-61-3-509. Disposition of taxes and_fess la_lieu_of tax. The county treasurer shall credit all taxes on motor vehicles 90 and_fegs_in lieu of tiax on_eotor homesianc traxel trailars collected to a motor vehicle suspense fund, and at some time between March 1 and March 10 of ench year and every 60 days thereafter, the county treasurer shall distribute the same money in_the_moter yebiclesuspense_fung
in the relative proportions required by the levies for statep countyp school district. and municipal purposes in the same manner as other personal property taxes are Jistributedem

NEX SECTIONe Section 17. Disposition of fees in lieu of tax on snowobiles. The county treasurer shall credit all fees in lieu of tax collected on snowmotiles to the county motor vehicle suspense fund provided for in 61-3-509.

Section 19. Section 15-6-101. MCA, is amended to read:
n15-6-101. Property subject to taxation -classificatione (1) All property in this state is subject to taxation. except as provided otherwise.
(2) For the purpose of taxation, the taxable property If the state shall be classified in accordance with 15-6-102 through 45-6-72t 25-6-120."

Section 19. Section 15-6-110. MCA, is amended to read:
"15-6-110. Ctass nine property -- description -taxable percentagee (1) Class nine property includes:
(a) automobites, motor trucks, and other power-driven cars and vehicles of all kinds except motor homess mobile homes, motorcycles, aircraft, camper trailers, and truck campers; and
(b) furniture and fixtures used in commercial, office, and hotel activities, except improvements included in class thirteen.
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(2) Class nine property is taxed at $13.3 x$ of its market value."
Section 20. Section 15-6-111, MCA, is amended to read:
${ }^{*}$ 15-6-111. Class ten property -- description -taxable percentage. (1) Class ten property includes:
(a) aeridl, surface, and portable ski lifts and ski
tows, including the towers, cables, ropes, sheave
assemblies, conveying devices, power units, and all
(b) manufacturing and mining machinery, fixtures, and supplies, except those included in class eiqhteenta ond
tet--eamper--tratters--and--truck-compers-votued-in-the

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(2) Class ten property is taxed at 12\% of market value."
Section 21. Section 15-6-201, MCA, is amended to read=
-15-6-201. Exempt categories. (1) (a) the property of the United states, the statep countiesp citiesp tornsp school districts, irrigation districts organized under the laws of Montana and not operating for profit, municipal corporationst public libraries; buildings, with land they occupy and furnishings therein. owned by a church and used for actual religious vorship and for residences of the clergyt together with adjacent land reasonably necessary for convenient use of such buildings owned by a church; such

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other property as is used exclusively for agricultural and horticultural societiesp for educational purposesp nospitals, and all property, both real and personal, without limitation as to amount except that real property owned shall not exceed 640 acres. owned and held by any association or corporation organized Under title 35 , chapter 20 or 21, Cemeteries, provided such ceneteries and any land claimed to be exempt are not maintained and operated for private of corporate profit; institutions of purely public charity: evidence of debt secured by mortgages of record upon real or personal property in the state of Montana; and public art galleries and public observatories not used or held for private or corporate profit are exempt from taxation. but no more land than is necessary for such purpose is exempt.
(b) As used in this subsection, the tera minstitutions of purely public charity" includes organizations owning and operating facilities for the care of the retired or aged or chronically ill, which are not operated for goin or profit. and the terms mublic art galleriesm and mublic observatories" mean only such art galleries and observatories, whether of public or private ownership. as are open to the public without charge or fee at all reasonable hours and are used for the purpose of education only.
(2) All household goods and furniture, incluaing clocks* musical instruments, sewing machines, and wearing apparel of memoers of the family, used by the owner for personal and domestic purposes or for furnishing of equipping the family residence are exempt from taxation.
(3) A truck canopy cover or topper weighing less than 300 pounds and having no accommodations attached is exempt from taxation and the fae_in_lieu_of tux="

Section 22. Section 15-8-201, MCA, is amended to re3d:
-15-a-201. General assessment day. (1) The department of revenue of its agent must, hetmeen January 1 and the second Monday of July in each year, ascertain the nawes of all taxable innabitants and assess all property subject to taxation in each county. The department or its azent must assess property to the person by whom it was owned or claimed or in whose possession or control it was at widnight of January 1 next preceding. It must also ascertain and assess all mobile homes arriving in the county after widnight of January 1 next preceding. No oistake in the name of the owner or supposed owner of real property, however: renders the assessment invalid.
(2) The procedure provided by this section may not apply to:
(a) notor vehicles that are required by 15-8-202 to be assessed on January 1 or upon their anniversary registration
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date:
(D) notor homes and trayel trailers subject to_fefe io ligu_of property taxi
(bt (c) livestock which are required by 15-24-908 to be assessed on an average inventory basis in each county;
tetidl property defined in 61-1-104(2) as "special mobile equipment" that is subject to assessment for personal property taxes on the date that application is made for a special mobile equipaent plate; and
fotlel mobile homes held by a distributor or dealer of abile homes as a part of his stock-in-tradete and
tet--snowmobites-that-are-required-by-45-A-z日G-to-be assessed-es-of-duly-z=
(3) Credits must be assessed as provided in 15-1-101(1)(b)."
Section 23. Section 15-8-202, mCA, is amended to read:
-15-8-202. Motor vehicte assessment. (1) (a) The department or its agent must. in each year, ascertain and assess all motor vehicles exeept other than_motor_bomesi trayel trailerst or mobile homes in each county subject to taxation as of January 1 or as of the anniversary registration date of those vehicles subject to 61-3-313 through 61-3-316 and 61-3-501. The motor vehicles shall be assessad in each year to the persons by whow owned or claimed or in whose possession or control they were at

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midnight of January 1 or the anniversary registration date thereof, whichever is applicable.
tet--h-eemper-which-is-eustomerity-ottoched-to-m--motor vehiete--shatt--be--assessed--at--the--time--the--vehicte-is -ssessed.
fef(bl No tax may be assessed against motor vehicles that constitute inventory of motor vehicle dealers as of Janary 1 . These vehicles and all other motor venicles brought into the state subsequent to January 1 as motor vehicle dealers. inventories shall be assessed to their respective purchasers as of the dates the vehicles are segistered by the purchasers.
totif) "Purchasers" includes dealers who apply for registration or reregistration of motor vehicles, except as otherwise provided by 61-3-502.
fetidi Goods, warest and merchandise of motor vehicle dealers, other than new motor vehicles and new mobile homes. shall be assessed at market value as of January 1.
(2) In all cases where taxes or a_fee_in_liedof.tax were required to be paid. the applicant for registration or reregistration of motor vehicle, other than abile honen is not relieved of the duty of paying taxes or the feedn Lien of tax if the taxes or_fees hava not been paid by a prior applicant or owner."

Section 24. Section 23-2-611, MCA, is amended to reaj:
-23-2-611. Certificate of ownershipe (1) No snownobile may ba operated upon any public lands, trails, easements, lakes. rivers. streams, roadways or shoulders of roadways, streets, of highways, unless a certificate of ownership has first been obtained from the division of motor vehicles in accordance with the laws of this state.
(2) Before--stich--cert+fifeote-mey-be-obtoinedr-the Ihe owner of a snownobile shall make-opptieation apply for a certificate of omership with the county treasurer of the county in which the owner resides. upon forms to be furnished for this purpose which-shait that mast require the following information:
(a) name of owner:
(b) residence by town and county;
(c) business or home mail address;
(d) nawe and address of lien holder:
\((e)\) amount dwe under contract or lien;
(f) name and address of manufacturer;
(9) model number or name:
(h) serial number; and
(i) name and address of dealer or other person from thom acquired.
(3) The application shatt must be signed by at least one owner or by a properly authorized officer or representative of the owner.
(4) If a certificate of ownership for a snownobile has previously been issued under the provisions of this part. the application for a new certificate must be accompanied by the immediately previous certificate or by an affidavit upon a prescribed form stating under oath that the vehicle had not been operated during the imediately previous year. This subsection does not apply to snownobiles that are purchased as new and unused machines or that were operated when the provisions of this part were not in force and effect.
(5) Upon completion of the application in quintuplicate on forms furnished by the division of motor vehicles, the county treasurer shall issue to the applicant two copies of the application, one of which shall be marked "file copy", and forward one copy and the original application to the division, which shall cause to be entered the information contained in the application upon the corresponding records of its office, and shall furnish the applicant a certificate of ownership which shall contain the information found on the application and a permanent ownership number. The certificata of ownorship is not required to be renewed annually and is valid as long as the person holding it owns the snownobile.
\((5)\) The owner shall at all times retain possession of the certificate of ownership, except when the same is being transmitted to and from the division for endorsement or
cancellation. The owner of a snowmobile shall display his certificate of ownership number on both sides of the cowing of the snowmobile and shall maintain the number in legibie condition at all times. The number shall read from left to right and be marked in Arabic numerals, in block characters of good proportiong and shall be a minimum of 3 inches in height, excluding border or trime and of a color that contrasts with the color of the background.
(7) Upon application for a certificate of ownership, a fee of \(\$ 3\) shall be paid to the county treasurert one-half of which fee shall be forwarded by the county treasurer to the division of motor venicles.
(8) Before a tex-patd decal indicating that the_fes_in Lien af oroperty tax nas been paid on the snommobile for the curcent year may be applied for pursuant to the laws of this state, the owner must present the certificate of ownership or copy of completed application therefor as a prerequisite to completing the application for the tax-patd decale"

Section 25. Section 23-2-612. MCA, is amended to reaf:
n23-2-612. Transfer of interest. (1) Excent as provided in subsection (3), upon a transfer of any certificate of ownership to a snownobile registered as required under the provisions of this part. the person whose title or interest is to be transferred shall write nis siynature with pen and ink upon the certificate of ownership
issued for the snownobile in the appropriate space provided upon the reverse side of the certificate, and such signature shall be acknowledged before a notary public.
(2) Within 20 calendar days thereafter, the transferee shall formard the certificate of ownership so endorsed, together with the information required under this part. to the division of motor vehicles. which shall file the same upon receipt thereof. No certificate of ownership may be issued by the division until the outstanding certificates are surrendered to that office or their loss established to its reasonable satisfaction. The division shall collect a fee of \(\$ 3\) for each application for transfer of ownership.
(3) A purchaser of a new or used snommobile fror a licensed snowmobile dealer has a grace period of 20 calendar days from the date of purchase to nake application for a certificate of ownership and to obtain a tax-paid decal indicating_that the fee_in_liel_of propecty tax has_been Raid on the snow iobllefor_the_current year. It is not a violation of this part or any other lay for the purchaser to operate such a snownobile without a certificate of ownership and a tex-peid decal during the 20-day period. During this period the sticker, provided for in subsection (4), shall remain affixed to the snownobile.
(4) Prior to the delivery of the snownobile to the purchaser, the dealer shall issue and affix to the
> snownobile a sticker (in a form to be proscribed by the division of motor vehiclesj. The sticker shall contain the nam: and address of the purchaser the date of sele, the name and address of the dealer, and a description of the snownobife, including tis serial number. The dealer shall keep a copy of the sticker for his records and shall send a copy of the sticker to the division.
> (5) The provistons of subsection (2) of this section, requiring a transferee to formard the certificate of ownership after endorsement to the division do not apply in the event of the transfer of a snomabile to a duly licensed snownobile dealer intending to resell the snomobile and who operates it only for desonstration purposes, but every such dealer. upon transferring such interest, shall deliver the certificate of ownership with an application for a new certificate exocuted by the new owner in accordance with the provisions of this part. The division upon receipt of the certificate of ownership and application for a new certificate, toqether with the conditional sales contract or other lien, if any, shall issue a new certificate of ownership together with a statement of any conditional sales contract, wortgage, or other lien."

> Section 26. Section 23-2-616, MCA, is amended to read:
> "23-2-616. Display of tax-pard decals -- application and issuance -- use of fees. (1) No snownobile may be
operated by any person in the-state-of Nontana uniess there is displayed in a conspicuous place on it a decal as visual proof that Montene-personat-property-texes-hove the fee_in limnof oroperty tiax bas been paid on it for the current year.
(2) Application for the tex-peid decal shall be made to the county treasurer upon forms to be furnished for this purposer which may be obtained from the division of motor vehicles or at the county essessor's treasurer's office in the county where the owner resides. The application shall contain the following information:"
(a) name of owner:
(b) address:
(c) certificate of ownership number;
(d) name of manufacturer;
(e) model number:
(f) make;
(g) horsepower;
(h) year of manufacture:
(i) statement evidencing essessment-and payment of tho fep in lieu_of property tax; ano
(j) such other information as the division of motor vehicles may require.
(3) The application shall be signed by the county treasurer and transmitted by hirg to the division of motor

\begin{abstract}
vehicles accompanied by a fee of \(\$ 2\). Upon receipt of th: application in approved form, the division of motor vehicles or county treasurer shali issue to the applicant a decal in the style and design prescribed by the division and of a different color than the preceding year, numbered in sequence.
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t4t--b̂efore-fiting--the--apptiestion--with--the--eounty

``` treosurert--the--applieant--shatf--submit--it--to-the-eounty ossessor-of-the-county-end-the-county-assessor--shat7--enter on--the-apptiestion-tn-a-płace-provided-for-thet-purpose-the morket-vałue-and-taxatłe-volue-of--the--snowmobite--for--the yenf-for-whien-the-app+ieatfon-is-madew
tstifl The applicant shall pay the county treasurer the application fee and the personel-property-toxes-assessed against fee_in lien of property tax on the snowmobile for the current year before the application may be accepted by the county treasurer.
f6t151 A11 moneys monex collected from payment of the apolication fees and all interest accruing from use of these moneys shall be turned over to the state treasurer and placed in the earmarked revenue fund to the credit of the department, with sl designated for use in anforcing the purposes of this part and \(s 1\) designated for use in the development maintenance, and operation of snommobile facilities."
\end{abstract}
Section 27. Section 23-2-617. MCA. is amended to read: "23-2-617. Duplicate decal. In the event any tex-potd decal indicating that the fee in lieu of property tax has been paid on a snompobile for the current year is lost. mutilated, or becomes illegible the person to whom the same was issued shall immediately make application for and may obtain a duplicate thereof, upon payment of a fee of \(\$ 1\) to the county treasurer."
Section 28. Section 23-2-618, MCA, is amended to read:
"23-2-618. Application to be made annually -- grace period -- proof of purchase. (1) Applitation must be made annuallx to the county treasurer for the issuance of tex-paid-decets-onnuot7y a_decal_lodication that the foen_in Lieu_of property tax_has been_paid for the curcent_year- A11 ex-patd decals expire on June 30 of each year.
(2) An owner of a newly purchased snowmobile shall have a grace period of 20 calendar days from the date of purchase to make application for a current tox-potd decal* provided that at all times during that period a bill of sale or other proof of purchase reciting the date of purchase shall be carried by the operator or with the snowmoblle. An owner or operator of such a snownobile being operated after the 20 -day grace period without a current tox-peid decal displayed on the snownobile shall be subject to the penalties of 23-2-642(1), as amended."

Section 29. Section 23-2-642, MCA, is amended to read: -23-2-642. Penalties. (1) The failure to display a current tox-peid decal indicating that the fee in_lies of property_tax has pean_paid on the_snomobile_for the_current year during the time provided in this part is a misdemeanor. punishable by a fine of not less than \(\$ 10\) or mare than \(\$ 50\).
(2) A person who violates any other provision of this part or a rule adopted pursuant thereto shall pay a civil penalty of not less than \(\$ 15\) or more than \(\$ 500\) for each separate violation.
(3) A person tho willfully violates any other provision of this part or a rule adopted pursuant thereto shall pay a civil penalty of not less than \(\$ 50\) or more than \(\$ 1,000\) for each separate violatione
(4) A manufacturer who certifies that a new snowmobile can meet the sound-lavel limitations imposed by this part shall be subject to the penalty provisions of subsections (2) and (3) if any machine so certified does not meet the approprlate sound level limitation. For the purposes of this section, every sale of a new snownobile that does not meet the sound-level limitations imposed by this part constitutes a separate violation."

Section 30. Repealer. Sections 15-6-121 and 15-8-203. MCA, are repealed.

Section 31. Applicability. This act applies to motor

1 homes, travel trallers, campers, and snowabiles registered
2 during and after 1980.
-End-

HOUSE BILL NO. 848
INTRODUCED BY QUILICI, MENAHAN, DAILY, HARRINGTON, ELLERD, PAVLOVICH, SCULLY, HUENNEKENS
a bill for an act entitled: "an act to provioe a fee-me EYE甘---9F PROPERTY TAX FOR AUTOMDRHESE LIGHI TRUCKSA HOLIRCYGLESE MOTOR HOMES, TRAVEL TRAILERS, SNOMMOBILES, ANO CAMPERS; AMENDING SECTIONS 10-2-301. 15-6-101. 15-6-110, 15-6-111, 15-6-1132 15-6-201, 45-8-20tr-45-8-2e2\%-23-7-64t7

 61-3-502t_61-3-503,_AND 61-3-504._ANO-6t-3-5094 MCA; REPEALING SEEFFENS SECLION 15-6-121 ANB-15-8-203; MCAB__AND RROYIDLMG_EOR CORROLMALION_MIIH_HOUSE_BLL_213."
be it enacteo by the legislature of the state of muntana:
 certatn-rehtetesm-ltit-Fhere-ts-a-fee-in--tiea--of--property tex--imposed-on--motor-homest-teret-tratterst-and-campersi Fhe-fee-is-4n-addttion-to-annulel-registration-feest
tZy--Fhe-fee-imposed-by-subsection-fty-need-not-be-poid by-a-deater-for-vehtefes-that-const+tete--tnventory--of--the deatershipy

SECTION1e_IHEBEIS_AMEH_MCA SECILON_THAI_BEADS:
Legislative finding. It is the determination of the
legislature that the existing eethod of property taxation for motor vehicies is difficult to administer and inefficiente Therefore the legislature hereby provides a new method for determination of property tax, which is more equitable and easier to administer.

SEGIION_2 THERE IS_A_MEH_HCA_SEGIMAMTHAI REAOS:
Class [eleven] property -- descriptione (1) Class [eleven] property includes:
(a) automobiles:
(b) 1 ight trucks;
(c) motor homes;
(d) travel trailers;
(e) snownobiles;
(f) motorcycles: and
(g) campers.
(2) (a) wight truck" means a truck with a manufacturer's rated capacity of three-quarters of a ton or less.
(b) Motor home" means a self-propelled motor vehicle originally designed or permanently altered to provide temporary facilities for recreationaly travel, or campling use.
(c) Travel trailer" means a trailer 32 feet or less in length and feet or less in width originally designed or permanently altered to provide temporary faclilities for
recreational, travel, or camping use.
(3) There is a property tax Imposed on class [eleven] property in accordance with the schedules provided in [sections 3 through 7], and collected under the procedure established in Title 15, chapter 16. The tax imposed in [sections 3 througn 7] need not be paid by a dealer for vehicles that constitute inventory of the dealershipe.
(4) Local and state mill levies may not be applied against the value of property in this classe However, that portion of a county's taxable value represented by the taxable value of automobiles, light trucks, mobile homes. travel trailers, campers, motorcycles; and snowmodiles registered in the county during calendar year 1979 shall remain in the countr"s taxable value for all purposes except mill levy calculations.
SECTIOM_3n_IHERE IS_A_HEH_HCA_SECTION_THAY_REAOS:
Schedules of property taxes for automobiles and light trucks. (1) The owner of an automobile or a light truck weighing more than 3,000 pounds, manufacturer's shipping weight, shall pay a property tax based on the age of the vehicle according to the following schedule:
less than 2 years old \(\$ 125\)
2 years old and less than 3 years old 110
3 years old and less than 4 years old 95
4 years old and less than 5 years old 00
5 years old and less than 6 years old ..... 65
6 years old and less than 7 years old ..... 50
7 years old and less than 8 years old ..... 35
8 years old and less than 9 years old ..... 20
9 years old and older ..... 15
(2) The owner of an automoblle or light truck weighing3,000 pounds or less, manufacturer's shipping weight, shall
pay a property tax based on the age of the vehicle according
to the following schedule:
less than 2 years old \(\$ 115\)
2 years old and less than 3 years old ..... 100
3 years old and less than 4 years old ..... 85
4 years old and less than 5 years old ..... 70
5 years old and less than 6 years old ..... 55
6 years old and less than 7 years old ..... 40
7 years old and less than 8 years old ..... 25
8 years old and older ..... 15
(3) The age of an automobile or light truck is determined by subtracting the manufacturer's designated model year from the current calendar year.

\section*{SECILON_Ge THERE IS_A_NEH_HCA_SECILDN_IHAL_BEADS:}
Schedule of property taxes for motorcycles. (1) Except as provided in 15-6-201, the owner of a motorcycle with a piston displacement of more than 100 cubic centimeters shall pay a property tax based on the age of the motorcycle
according to the following schedule:
\begin{tabular}{ll} 
less than 3 years old & 25 \\
3 years old and less than 4 years old & 20 \\
4 years old and 1 ess than 6 years old & 10 \\
6 years old and older & 5
\end{tabular}
6 years old and older 5
    (2) Except as provided in 15-6-201, the owner of a
motorcycle with a piston displacement of 100 cubic
centimeters or less shall pay a property tax of one-half of
the amount required for the age of the motorcycle under the
schedule in subsection (1) except that the minimum property
tax for a motorcycle under this subsection is \(\$ 5\).
    NEH SECTION: Section 5. Schedule of fees PROPERIY
IAXES for motor homes. (1) The owner of a motor home shall
pay a fee IAX based on the age of the motor home according
to the following schedule:
less than 2 years old
    \(\$ 200\)
2 years old and less than 3 years old 180
3 years old and less than 4 years old 145
4 years old and less than 5 years old 100
5 years old and less than 6 years old 75
6 years old and less than 7 years old 50
7 years old and less than 8 years old 25
8 years old and older 15
    (2) The age of a motor home is determined by
subtracting the manufacturer's designated model year from

\section*{the current calendar year.}

NEH SECILOME Section 6. Schedule of fees RROPERTY LAXES for travel trailers and canpers. (1) The fee--fmposed by--Esection-tj PROPERIX IAX on a travel trailer less than 3 years old is \(\$ 40\). In all other cases the fee PROPERIY IAX is \(\$ 15\).
(2) The fee-imposed-by-fzection-ty RROPEBIY IAX on a camper less than 3 years old is \(\$ 35\). In all other cases the fee RROPERIY IAX is \(\$ 15\).
(3) The age of a travel trailer or camper is determined by subtracting the manufacturer's designated model year from the current calendar year.

NEH SECLIONa Section T. Fee-tn-tieu-of-tox SCHEDULE OE PRORERIY IAX on snowmobiles. (1) Fhere-ts-a-fee-tn-t+eu of-tex-on-snownobitest
fZt--Fhe-fee LhE eROPERIY Iax for a snownobite less than 4 years old \(1 \mathrm{~s} \$ 22\). In all other cases the fee PROPERIY IAX is \(\$ 15\).
\(+3+121\) The age of a snownobile is determined by subtracting the manufacturer*s designated model year from the current calendar year.
t4t--Fhe---fee--need--not--be--pard--by--e--derfer--for snownobftes-thet-constttute-inventory-of-the-deatership:

HEH-SEEFEMM--Section-5w-Motor--nomen---Motor---home* means--e-setf-propetted-motor-ventete-originatiy-destgned-or
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Section-7:--5eetion--6z-3-303y-HEAT-is-amended-to-read
=64-3-303--Apptientton-fer--reststrotion=--Ht-Every owner--of-o-motor-vehtete-opersted-or-drtven-upen-the-pubtie HFghwoys-of-thte-state-shat7-for-eteh-motor--vehiete-ownedy except-6s-heretn-otherwise-express7y-provtdedy-fiłe-or-cause to-be-fifled-tn-the-offtee-of-the-county-treasurer-where-the motor--vehiefe-fs--owned--op-taxebte--an--applitetion--for regtsiretton-or--reregtrepation-upon--a--btank--forw-te-be prepared-and-furntshed--by-the-dtytstonv--Fhe--apptieation shat7-centetns
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fet--deseription-of-mator-vehieter-ine+uding-azker-year
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t3才--Fhe--equnty--treasurer--may-make-futt-and-comptete investigation-of--the--tax--status--of--the--vehtetev---Any applicent--for--registratian--or--reregistration-mast-stbmit proof-from-the-tox-records--of--the--proper--eounty--at--the

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HB 848

\begin{abstract}
request－of－the－eounty－treasurer．＂
 mat－3－347v－－New－registration－required－－for－－transferred vehiete－－－－－－graee－－pertod－－－－penałty－－－－dispłay－of－proof－of purcheser－－tまt－Exeept－as－otherwtse－provided－hereiny－the－nem owner－－of－the－transferred－motor－vehtete－shatt－heve－the－groce period－of－z日－eatender－days－frem－the－date－of－purehase－to－meke opplieation－ond－per－the－taxes－as－provtded－by－part－5－of－－thts
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- -kz-month-pertodw
    Section 8 . Section 61-3-502, MCA, is amended to read:
    m61-3-502. Sales tax on new motor vehicles -
exemptions. (1) In consideration of the right to use the
highways of the state, there shall be imposed a tax upon all
sales of new motor vehicles for which a license is sought
and an original application for title is made. The tax
shall be pald by the purchaser when he applies for his
original Montana license through the county treasurer.
    (2) The sales tax shall be:
    (a) 1 1/2\% of the F.O.B. factory 1 ist price or F.O.B.
port of entry list price, during the first quarter of the
year or prorated one-twelfth for each month or part of month
for a registration period other than a calendar year or
calendar quarter:
(b) 1 1/8\% of the 1 ist price during the second quarter of the year;
(c) \(3 / 4\) of \(1 x\) during the third quarter of the yeari
(d) \(3 / 8\) of \(1 \%\) during the fourth quarter of the year.
(3) If the manufacturer or importer fails to furnish the F.O.B. factory list price or F.O.B. port of entry list price, the department may use published price lists.
(4) The proceeds from this tax shall be remitted to the state treasurer every 30 days for credit to the state highway account of the earmarked revenue funde
(5) The new venicle is not subject to any-otiner assessment-ory-texationy-or-fee=ta-=tien-=ef-tax RROPEBIY LAXATIOA AS HELL AS THE SALES TAX IHPOSEO IN IHIS SEGIION during the calendar year in which the original application for title is made.
(6) (a) The applicant for original registration of any wholly new and unused motor venicle or new motor vehicle furnished without charge by the dealer to the school district for use as a traffic education motor vehicle by a school district operating a state-approved traffic education program within the state, whether or not previousiy licensed or titled to the school district, except a mobile home as defined in 15-1-101(1), acquired by original contract after January \(i\) of any year shall be required, whenever such venicle has not been otherwise assessed, to pay the motor vehicle sales tax provided by this section irrespective of whether the vehicle was in the state of Montana on January 1

\section*{of the year.}
(b) No such motor venicle may be registered or licensed under the provisions of this subsection unless the application for registration is accompanied by a statement of origin to be furnished by the dealer selling the vehicle, showing that the vehicle has not previousiy been registered or owned, except as otherwise provided herein, by any person, firm, corporation, or assoctation that is not a new motor vehicle dealer holding a franchise or distribution agreement from a new car manufacturerg distributor, of importer.
(7) Motor vehicles operating exclusively for transportation of persons for hire within the limits of incorporated cities or towns and within 15 miles from such liaits are exempt from subsection (1). Motor vehicles brought or oriven into Montana by a nonresident migratory bona fide agricultural worker temporarily employed in agricultural work in this state where those motor vehicles are used exclusively for transportation af agricultural workers are also exempt from subsection (l). Vehicles lawfully displaying a licensed dealer's plate as provided in 61-4-102 are exempt from subsection (1) when moving to or from a dealer's place of business when unladen or laden with dealer's property only, and in the case of vehicles having a gross laden weight of less than 24,000 pounds, while in the
process of demonstration in the course of the dealer's business.*

Section 9. Section 61-3-503, MCA, is amended to read:
661-3-503. Assessment. (1) A person who files an application for registration or reregistration of a motor
 or EXCEPI OF a mobile home as defined in 15-1-101(1) \% shall before filing such application with the county treasurer subwit the same to the county assessor of the county. The county assessor shall enter on the application in a space to be provided for that purpose the market--vatue--and--taxabte votue--of RROPERIY TAX DUE ON the vehicle for the year for which the application for registration is made.
(2) Except as provided in subsection (3) motor
 EXGERI mobile homes as defined in 15-1-101(1), are assessed for taxes on January 1 in each year irrespective of the time fixed by law for the assessment of other classes of personal property and ifrespective of whether the levy and tax may be a lien upon real property within the state. In no event may any motor vehicle be subject to assessment, levy, and taxation more than once in each year.
(3) Venicles subject to the provisions of 61-3-313 through 61-3-316 shall be assessed as of the first day of the year in which the registration period occurs and a lien
for taxes and fees due thereon shall occur on the anniversary date of the registration and shall continue thereafter until such fees and taxes shall have been paid." Section 10. Section 61-3-504, MCA, is amended to read: *61-3-504. Computation of tax. The amount of taxes on the a motor vehicle; exeept other than a-sotor-homex=tranat trattery PROPERIY_LISIED_IN_CSEGILON_2) of a mobile nome as deftned in 15-1-101(1), is computed and determined by the county treasurer on the basis of the levy of the year preceding the current year of application for registration or reregistration. The determination is entered on the application form in a space provided therefor."
Seetion-46s--Seetion-6t-3-5099-HEAy-is-amended-to-readt
"62-3-509:--Bisperttion--of--texes tod-fess=in-tien-0f tex:--Fhe-county-treasurer-shołt-eredit-e+t-toxes--on-motor

 and-at-some-time-between-March-i-and-Mareh-ie-of-eaeh-yeor and-every-68-days-thereaftery-the--eounty-tereasurer--shat+ Atstribute-the-same maney-in=the-gator-rehicie-suapantefund in the retative-proportions--required--by--the-tevtes-for stotey-country-schoot-distriety-and--manetpat--purposes--in the--some--mamper--as--other--personał--property--taxes--are afstributedz"

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Section lie Section 15-6-101, MCA, is amended to read:
"15-6-101. Property subject to taxation -classification. (1) All property in this state is subject to taxation, except as provided otherwise.
(2) For the purpose of taxationt the taxable property in the state shall be classffied in accordance with 15-6-102 through \(45-6-72 \pm\) 15-6-120.*

Section 12. Section 15-6-110, MCA, is amended to read:
"15-6-110. Class nine property -- description -taxable percentage. (1) Class nine property includes:
(a) nutomobitesp-motor-trucksp-and-other power-driven cars and vehicles of all kinds except motor homesi mobile homes, motorcycles, aircraft, camper trailers, AUIONDBILES. goIORCYCLES,
(b) furniture and fixtures used in commercial, office, and hotel activities, except improvements included in class thirteen.
(2) Class nine property is taxed at \(13.3 \%\) of its market value."

Section 13. Section 15-6-111, MCA, is amended to read:
"15-6-111. Class ten property -- description -taxable percentage. (1) Class ten property includes:
association or corporation organlzed under Title 35 , chapter 20 or 21. Cemeteries, provided such cemeteries and any land claimed to be exempt are not maintained and operated for private or corporate profiti institutions of purely public charity; evidence of debt secured by martgages of record upon real or personal property in the state of Montana; and public art galleries and public observatories not used or held for private or corporate profit are exempt from taxation, but no more land than is necessary for such purpose is exempt.
(b) As used in this subsection, the term winstitutions of purely public charity" includes organizations owning and operating facilities for the care of the retired or aged or chronically 111 , which are not operated for gain or profit. and the terms "public art galleries" and public observatories" mean only such art gallerles and observatoriest whether of public or private ownership, as are open to the public without charge or fee at all reasonable hours and are used for the purpose of education only.
(2) All household goods and furniture, including clocks, musical instruments, sewing machines, and wearing apparel of members of the family, used by the owner for personal and domestic purposes or for furnishing or equipping the family residence are exempt from taxation.
(3) A truck canopy cover or topper weighing less than 300 pounds and having no accommodations attached is exempt from taxation and-the-feezin-tiet-of-tax.
(4) A MOTORCYCLE_BALED AT_2 HORSEPOHER_OB_LESS_IS EXEHRL EROA TAKALIOMA"

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roadweysp--streetsp--or--Mrghwaysp--untegs--a-eertfffcete-0f ownership－hes－ftrst－been－obteined－from－the－diviston－of－motor vehictes－in－aceordance－with－the－taws－of－this－stetew
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``` owner－－of－－0－snowmob＋te－－shat7－woke－apptieation appiz for－0 certificete－of－ownershtp－with－the－county－－treasurer－－of－－the countr－－in－－whieh－－the－－owner－－pesidest－－upon－－forms－－to－be farnished－for－this－parpose－whteh－shat？that－mat requtre－the fot7ownerinformattons
tot－－name－of－omnert
tbt－－restdence－by－town－and－eountyt
fet－business－or－home－wett－addresst
tdt－－nome－ond－oddress－of－tien－notdert
tet－amount－due－under－contract－or－＋tent
fft－－name－and－address－of－manufaetarert
tgt－－modet－number－or－namet
tht－－serfat－numbert－and
tif－－name－and－address－of－deater－or－－other－－person－－from whom－aequired．
f3y－－Fhe－－appiteation－shotl mast be－stgned－by－at－7eest one－－owner－－or－by－－a－－－property－－－authortzed－－－officer－－－or representative－of－the－owner：
t4t－玉f－a－eertificete－of－ownership－for－s－snownobthe－has prevtousty－－been－－issued－－under－the－provisions－of－this－party the－opptieation－for－a－new－eertifieate－must－be－becompanied－by
```

the-twimedtetety-prevtous-cert+fteste-or-by-en-efftdevit-upon --preserfbed-form-stating-under-oeth-thet--the--rehtełe--hed not-been-operated-during-the-fmedtotely-previous-rear=-Fhts subsection--does-not-appty-to-s nowmobties-thet-are-purchesed es-new-and-unused-machines-op-that-were--opersted-when-the provistons-of-this-part-were-not-in-foree-and-effects
 quintuphieate-on-forms-furntshed-br-the--dtriston--of--motor vehicłesy--the-eeunty-treasurer-sholy-tssue-to-the-appticent two-eopies-of-the-apptieationt-one-of-whieh-shatt-be--marked ©ft7e-ceprir---and--forward--one-copy--and-the--originet opplteatton-te-the-divfstony-whieh-sheti-cause-to-be-entered the--fnformetfon--contained--in--the--apptication-upon--the correspending--records--of-its-offteev-and-shat+-furntsh-the eppticent-o-certifireete-of-ownership-which-shott-eontain-the tnformetion--found--on--the--epptteation--and-o---perwanent ownershtp--nombery--Fhe--certifteete--of--ownershtp--is--not required-to-be-renewed-annuat7y-ond-is-vafid-as-łong-as--the person-hotding-it-owns-the-snowwobite.
t $6 \boldsymbol{f}$--Fhe-owner-shalt-at-afl-tifes-retetn-possesston-of the-certiffeate-of-owner shipy-exeept-when-ihe-same-ts-betng transmitted-to--and-frof--the--division-for-endorsement-or Cance+7ations-Fhe-owner-of-a-snowmobife--shat+--dtsptar--his certificate-of-ownership-number-on-both-sities-of-the-cowting of--the--snowmobite-and-shał+-maintain-the-number-in-legibte
condttion-at-af7-timesv-Fhe-number-shałt-reed-from--7eft--to right--and-be-marked-tn-Arabite-numeratst-tn-btock-characters of-good-proportiony-and-shat+-be-a-minimum-of--3--inehes--in heighty--exctuding--berder--or--trimy--and--of-a-eotor-that contrasts-wtth-the-cotor -of-the-beckgrounds
tFt--Upen-appliection-for-a-certifieate-of-ownershtpy-a fee-of- 3 3-shat+-be-pord-to-the-eounty-treasurery-one-hotf-of whith-fee-sket+-be-formarded-by-the-county-treasurer-to-the dfrtston-of-motor-ventetesp
f8t-Before-a-tex-pard-dee of indienting-thett-the-feenin
 stucrant-year may-be-apptied-for-pursuant-te-the-taws-of-this stoter--the--owner-must-present-the-eertifitegte-of-ownershtp or-eopy-of-compteted-apptteetion-ther efor-as-a--prerequisite to-compteting-the-apptieation-for-the-tex-poid-decatw"

Section-25v--5ection-z3-z-6tZy-MEAv-is-amended-to-read*

- 23-2-6士z=-Fransfer---of---interestw--tty--Except--as provided--tn--subsection--t3ty--upon--o--transfer---of---eny certifitede--of--ownership--to--a--snowmobite--registered-as required-onder-the-provistons-of-this-porty-the-person-whose titte-or-interest-is--to-be--transferred-shath--write--his signeture-wteh-pen-and-ink-upon-the-certifieate-of-awnership tssued--for-the-smowwobtte-in-the-oppropriate-spaee-provided upen-the-reverse-side-of-the-eertifieater-and-sueh-signeture shat+-be-akknowtedged-before-a-notory-pubtiev


#### Abstract

tZt--Wtthin-ze-catendar-dsys-thereaftery-the-transferee shat+-forward-the--certiffiente--of--ownership--so--endorsedv together--wtth-the-information-required-under-thts-perty-to the-diviston-of-motor-vehtetesp-whieh-shati--4ite--the-same upon--reeeipt--thereofv--No--eertifteote-of-ownershtp-iney-be fisued-by-the-dirtston-unti+--the--outstandfng--certifiestes ore--surrendered-to-that-offtee-or-therp-7oss-3tabttshed-to its-peasonabłe-setisfactionv-Fhe-diviston--shaty--eottect--a fee-of-th-for-each-apptteation-for-transfer-of-ownershipu  tieensed-snowmobite-deeter-has-0-grace-period-of-ze-cotendar days-from-the-date-of-purchase-to--make-oppifestfon--for--a certififente--of--ownership--and-to--obtain-e-tax-petd-tecat   viotetion-of-this-part-or-any-other-taw-for-the-purchaser-te operate-such-e-snownob+le-wfthout-o-certlfitate-of-ownership and-s-tax-pard-decat-during-the-z日-day-periodw--Buring--thts period--the--stiekery-provtded-for-in-subseetion-f4ty-shott remain-offixed-to-the-snowmobtłet t4t--Prior-to-the-detivery-of--the--snowmobite--to--the purehaserf---the---deater--shat7--issue--and--affix--to-the snowmobite-a-stieker-tin-a-form--to--be--presertbed--by--the diriston--of-motor-vehietestr-Fhe-stieker-shatt-contein-the name-and-address-of-the-purehaserv-the--dete--of--satev--the


neme-and--addrest--of--the-deaterp-and-a-deseription-of-the snommobiter-tnetuding-its-sertat-numberv--Fhe--deater--shatt keep--a-eopy-of-the-stieker-for-his-reeords-ond-shati-send-a eopy-of-the-stivker-to-the-dtriston-
f5t--Fhe-provtstons-of-subsection-tZt-of-this--seetions requiring---s--transferee--to--forward--the--certffteote--of ownershtp-after-endorsement-to-the-divistonv-do-not-opply-in the-event-of-the-transfar-of-a-snownoblte-to-t-duly-Heented snowmobtte-deater-4ntending-to-resett-the-snowmobtte-and-who operates-tt-onty-for-demonstrotton-purpesest-but-every--sueh deaterf--upon-Eransferring-sueh-fnteresty-shat+-detirer-the eartificete-of-ownership--vith-an--apptieatfon--for-a--new eartifteate-xecutied-by-the-new-owner-in-aceordance-wth-the provisions--of--this-partw-Fhe-diristonp-upen-reeeipt-of-the certificate--of--ownershtp--and-appiteatton--for---a---new eertifieeter-tagether-with-the-condittonel-sates-contract-or other--7ient--if--enty--sha+7--4ssue--a--new--eert+freate-of ownershtp-together-with-o-statememt-of-any-eonditionot-sates contritetmortgegep-or-other-7renta

Seetłon-26.-Seetion-Z3-Z-6t6.-MEAT-Hs-amended-to-reedt
=23-z-6t6z--日tsptay-of-tex-paid-decats------epptieation and--issuanee------bse--of--feesm---tit-No-smownobite-mar-be operbed-by-any-person-tn-the-state-of-Montena-untess--there is--disptayed-in-o-eonspieuous-ptoce-on-it-g-deeat-as-visuat proof-thet-Monteno-personet-property-taxes-hove the-fers=-in


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year=
            fZ\--Applicetion-for-the-tar-ptid-deeat-sha+7--be--made
to--the-county-treesurep-upen-forms-te-be-furn+shed-for-th+s
purposeq-whieh-may-be-obtatned-from-the--diviston--of--motor
vehiefes--or---t-the-county-assessorng treasuratsa-offiee-+n
the-countr-where-the-owner-pestteso--Ftre--eppt reatton--shat%
contein-the-fottowtng-tnformattont
    fat-neme-of-ownert
    tbt--eddresst
    tet--eeptfffeeve-of-ownership-numbert
    tdy--nrme-of-manmfaeturert
    fef--modet-mambert
    tft-moket
    tgt--horsepowert
    tht--year-of-mamufacturet
    tit--stetement-eridene+ng-assessment-and-poyment-of the
fes=tn-t+eq=af property-text-and
    Hj--such-other--informatton--ss-ehe-diviston-of-motor
ventefes-may-requtrev
    43t--Fhe-app+teat+en-she+t--be--stgned--by--the--eonty
treasurer--and--transmitteed--by-htw-to-the-diviston-of-motor
vehietes-aceomponted-by-0-fee-of-$z--Hpen--recetpt--of--the
opptiest+on-in-approved-formo-the-diriston-of-motor-vehteles
or--county-treasuref-she+7-tssue-te-the-apptieant-0-deeet-in
```

the-strte-and-destgn-presertbed-br-the--division--and-od--a dffferent---cetor--then--the--preceding--yeary--numbered--in sequencer
t4t--Before-ft+lng--the--apptieatton-with--the--eounty treasurefy--the--apptieant--shat7--submit--it--te-the-eounty ossessor-of-the-county-and-the-county-ossessor--shatz--enter on-the-apptication-in-o-ptace-provided-for-thot-purpose-tine market-value-and-taxabte-votue-of--the--snommobite--for--the pear-for-whteh-the-applieation-ts-mades
tStfft--Fhe-- opptieant--shatt--pay-the-eounty-treasurer the-appiteation-Fee-ond-the-personat-property-takes-assessed
 the--eurrent--year-before-the-apptieation-may-be-aceepted-by the-county-treasurets
f6t+5:-A7+-woneys monex coltected-from-payment-of--the日pinitention fees-and-a7f-interest-aceruing-from-use-of-these moners--shat7--be--turned--over--to--the-state-treasurer-ane piaced-+n-the-earmarked-revenue-fund-to-the--eredit--of--the depertmeitiv--wth--st--destgneted--for--use-in-enforeing-the purposes-ef-thts-part-and--*t--designeted--for--use--in--the deve?opmenty---maintenaneey---and--operation--of--snowmobite




 mutitetedy－or－becomes－iflegiblev－the－person－to－whom－the－same mas－issued－shaf＋－imnediatetr－make－applieation－－for－－and－－may obtain－－a－－dupłicn＝e－thereofy－upon－papment－of－a－fee－of－＊z－to the－county－tresugrer＊＊

－z3－z－6ter－Apptieation－to－be－made－－annuot＋y－－－－－－grace period－－－－－－proof－of－purchaser－－ttt－Application－must－be－made anamaty to－－the－－county－－treasarer－－for－－the－－issurnee－－of tax－patd－－decats－annuat7y acdecot－indientiag＝thet－the－fee－in
 tax－paid－deea7s－expire－on－dune－3e－of－each－year＊
 have－－a－－grece－－pertod－－of－2e－cetender－days－from－the－dete－of purchase－to－make－apptiteotion－for－a－eurrent－－tex－potd－－decat＊ provided－thet－at－ot7－thees－during－thet－perfod－a－b＋7t－of－sote or－－other－－proof－－of－－puphase－rectt＋ng－the－dete－of－purchase shott－be－carrifed－by－the－operator－or－whth－the－snownobitee－－An owner－－or－operator－of－such－a－snowmobite－being－operated－after the－ze－day－grace－period－without－－a－－curfent－－tax－pałd－－decol dìsplayed－－－on－－the－－snowmobite－－shatt－－be－－subjeet－－to－the penatties－of－z3－z－64Zttiv－as－amendedr＊

 eurrent－－tax－poid－－decal indieating＝that－the二fee－in－tien－of

## 

 Fear during－the－ttme－provtded－in－thts－part－is－a－misdemenory punishable－by－a－fine－of－not－7ess－then－$\$ 4 \theta$－or－more－then－－ssewtZ†－－A－－persen－who－vtetetes－any－other－proviston－of－this pert－or－a－fute－8dopted－pursuant－thereto－shat7－－pey－－g－civif penałty－－of－－not－－ters－－than－－sł5－or－more－then－ 3500 －for－eech seperote－viotottonv

43t－－A－－person－－who－－w＋77fut7y－－－vfotates－－－any－－other provision－－of－－this－－part－or－o－rute－edopted－pursuent－thereto shett－pay－a－eirtl－penetty－of－not－tess－than－$\$ 5 \theta$－or－wore－－then \＄tyese－for－eeen－separate－vtotettons
t4t－－A－manufactarer－who－certifies－that－a－new－snowmobite eon－－weet－－the－－soiund－tevet－＋7 witot＋ons－tmposed－by－thts－pert shat＋－be－subject－ta－the－penatty－－provtstons－－of－－subsections tユ゙ナ－－and－－t3ł－－tf－ony－moehtne－so－eertified－does－not－meet－the eppropriete－sound－tevet－＋tintationw－For－the－purpeses－of－this section－every－sate－of－0－new－snewmobite－that－does－－not－－meet the－sound－tevet－t＋mitetions－imposed－by－this－part－constitutes o－separate－viotet＋ons＂

SECIION 15e SECLION 15－6－1132 HCA：IS＿AHENDER TO READ：
＂15－6－113．Class twelve property－－description－－ taxable percentage．（1）Class twelve property includes：
（a）boats and all watercraft；
（b）aircraft；and
tet－－motoreyetest－ond

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tofici large farm machinery valued in the official guide tractors and farm implements and department valuation schedules．
（2）Class twelve property is taxed at lit of tis market value．＂
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－10－2－301．Free license plates to disabled veterans． Any person who is a veteran of the armed service of the United States and 1002 disabled because of an injury which that has been determined by the veterans administration to be service connected and who is＇a citizen and resident of the state of Montana and who is the owner of a passenger automobile or of－e truck up to and including three－quarter ton GVW－rated capacity shot＋－be－provided－with is＿entitled＿to caceive free license plates apon－－poyment－－of－－－persomat property－tax－－equat－－to－－1青－－0f－－the－taxable－vatue－for－sueh outomob＋te－or－truek－and upon proof of 100 service－connected disability．＂
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``` HOUSE＿BLLL 2138 INTBODUCEQ＿IN THE＿ 66 IH＿LEGLSLATUBER＿IS RASSED AMD SIGNED＿BY＿THE GOYERMDR：
C11 PRDRERTY IM THE＿EOLLOHING＿SUBSECIIONS＿OE HOUSE RILL 213＿ARE CLASSIELER IN SECTIOH 2 OF＿HOUSE SLLL＿84日：
LAL SUBSECILONS（1）CBL AMD（LIUD OF SECIION Si
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## DE＿SECLIOM＿先：AND

 AND
（2）SECIION 5＿OF HOUSE＿BILL 213 15 AMENDED＿TO＿BEAD＿AS EOLLDHS：

MEH SECLIOH：Section 5．Class five property－－ description－－taxable percentage．（1）Class five property includes：
（a）all property used and owned by cooperative rural electrical and cooperative rural telephone associations organized under the laws of Montana，except property owned by cooperative organizations described in subsection（I）（c） of［section 7］；
（b）air and water pollution control equipment as defined in this section；and
tettet－－truek－－eamperst－－motor－－honest－－and－eamping－and travet－trattersy－inetudtag－fifth－wheet－－tratitersp－－owned－－by ond－－detuof＋y－－used－primorify－by－o－person－6e－years－of－age－or otdep－wivet
t＋f－－is－retfred－from－fuf7－employmentf－and
tift－whose－tota7－ineone－from－at＋－sources－is－－not－－more
 eouptet
fatital new industrial property as defined in this sectione
(2) "air and water pollution equipment* means facilities, machinery, or equipment used to reduce or control water or atmospheric pollution or contamination by removing, reducing, altering, disposing, or storing pollutants, contaminants, mastesp or heat. The department of health and environmental sciences shall determine if such utilization is belng made.
(3) New industrial property means any new industria) plant, including land, bulldings, machinery, and fixtures* used by new industries during the first 3 years of their operation. The property may not have been assessed within the state of Montana prior to July ly 1961.
(4) (a) $=\mathrm{New}$ industry" means any person, corporation, firme partnership, associations or other group that establishes a new plant in Montana for the operation of a new industrial endeavor, as distinguished from a mere expansion, reorganization, or merger of an existing industry.
(b) New industry includes only those Industries that:
(i) manufacture, mill, mine, produce, process, or fabricate materials;
(ii) do similar work, employing capital and labor, in which materials unserviceable in their natural state are extracted, processed, or made fit for use or are substantially altered or treated so as to create comercial

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products or materials: or
            (ifi) engage in the mechanical or chemical
transformation of materials or substances into new products
in the manner defined as manufacturing In the 1972 5tandard
Industrial Classification Manual prepared by the United
States office of management and budget.
    (5) New industrial property does not Inciude:
    (a) property used by retall or molesale merchants,
comercial services of any type, agriculturep trades; or
professtons:
    (b) a plant that will create adverse impact on
existing state, county, or municipal services; or
(c) property used or employed in any industrial plant that has been in operation in this state for 3 years or longer.
(6) Class five property is taxed at \(3 \%\) of its market value.
Section 18. Repealer. Seetions SECILDM 15-6-121 ond
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Section 19. Applicability. This act applies to motor homes, travel trailers, campers, AUTOMOALLES, LLGHI IBUCKSE BOIORCYCLES: and snowmobiles registered during and after 1980.
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## -End-

HDUSE BILL NO. 848
INTRODUCED BY QUILICI, MENAHAN, DAILY, HARRINGION, ellerd, pavlovich, scully, huennekens

A bill for an act entitled: man act to provide a fee-oin





 62-3-501--THRGUGH 15-6-201. 15-9-202e_23-2-611, 23-2-6122 23-2-616 IHROUGH_23-2-618._23-2-642:_61-3-3172_61-3-322.
 61-3-504, ANO-64-3-5097 61-3-509: MCA; REPEALING SEEFFONS SEEFIEN SECILDNS 15-6-121 ANE-さ5-9-203 AND 15-8-203, MCAI

be it enacted by the legislature of the state of montana:

certain-vehictesf--fij-Fhere-+s-o-fee-in--i+ieu--of--property tax--imposed--on--motor-honesy-trave7-traitersy-and-eampersw Fhe-fee-is-in-eddition-to-ennat-regtstration-feest
tZt-Fhe-fee-tmposed-by-subsection-ttt-need-not-be-paid by-a-deater-for-vehietes-that-constitute--inventory--of--the

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geotershtp=
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    tegistative--findingw---ft-is-the-determination-of-the
tegtsfature-that-the-extrting-method--of--property--taxotton
for----moter---vehietes---ts---diffieufe--to--odmintster--oned
ineffietent (--Fherefore-the-legts+oture--Mereby-prov+des--a
new--method-for-determinetion-of-property-tox-whieh-is-more
equitcobje-0.nt-easter-to-adninister:
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Eeteven}-properey-tne+verst
    tot--outomobitest
    fB%--7+gnt-truck9t
    fet-motor-momesf
    fat--travot-trorterst
    fet--3nowmobitest
    tff--motoreye}est-and
    tyt-eompers=
    fzt--tot-mtiaht---truekm---means---b---truck---mith---0
menufacturer^s-roted-cepectty-of-three-querters-of-a-ten--or
jes3x
    fb}-nimotor-Momem-means-a-se+fmprope+7ed-motor-vehicłe
orighnatly--destgned--or--permonently--ottered--eo---provide
temporary--focitities--form-recreattonotv-twovetv-or-easping
use:
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tet－MFrovet－tratter＝－means－o－trotter－32－feet－－or－－7ess in－Hength－and－0－feet－or－7ess－7n－width－originet＋y－destgned－or permanently－ot tered－－te－－provtde－temporsiry－－foettittes－for reerectionaty－trovety－or－eamphng－usev
t3t－－Fhere－4s－o－property－tax－7mposed－on－etass－－feteven property－－7n－－secordence－－wth－－the－－sehedutes－－provided－－th ［sect＋ons－3－through－7才f－ond－eotlected－under－－ti e－－procedure estabtighed－－4n－－F＋t＋e－－45y－－ehapter－－t6w－7he－Eax－imposed－tn fsectons－3－throuqh－7才－need－not－be－－potd－by－－e－deater－－for venife\}es-that-eonstitute-invent ory-of-the-deeterstitp:
f4t－tocet－mant－stete－mift－－tevtes－mor－not－be－appited ogatnst－the－vatte－of－property－in－this－etassv－－Howeverv－－thet portion－－of－－a－－countys－－taxabte－－vatue－－representec－by－the tarebte－velue－of－outomobitesp－tight－－trueksv－－mobtte－－homest travet－－trettersp－eempersp－－motoreyetesp－－and－－3fomobtles regt stered－in－the－eountr－during－－eatendar－－year－－4979－－3het7 remain－tn－the－eountras－taxabte－vatue－for－ati－purposes－except mit＋－7evy－eateutetions＝

Sehedutes－－of－－property－taxes－for－attomostles－ond－tight trueks．－fff－Fhe－omner－of－an－automobtte－－or－－0－－7tght－－truck weiatring－more－－than－2pe日日－－poundsp－monufecturer＊s－shtpptng yeightv－sha7＋－pay－a－property－tax－based－on－－the－－oge－－of－－the vehtete－neeording－to－the－fot7owtng－sehedutet

z－years－otd－end－tess－than－3－years－ot d ..... $\pm \pm 0$
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4－yenrs－otd－and－7ess－than－5－years－o7d－ ..... －89
5－years－otb－and－tess－then－6－years－otd ..... $-55$
b－years－ota－and－tess－then－7－years－ota ..... 50
7－resrs－ofd－and－tess－then－8－years－otd ..... 35
B－yeers－otd－and－7ess－then－9－yeers－otd－ ..... 29
9－years－otd－and－otder ..... $- \pm 5$
pay－a－property－tax－based－on－the－sge－of－the－vehirete－aceortingto－the－fattowing－schedetet








†ヨチー-Fhe--age--of--an--automobi+e--or--7ight--truck--is
determined--by-subtracting--the--manufacturerns--designatea
modet-year-from-the-current-catendor-yeary

fchedafe-of-propertr-texes-for-motoreyetesw--ttt-freept
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0s-provided-in-45-6-Zetr-the-owner-of-a--wotoreye+e--with--g
0istan-disp+acement-of-more-thon-Z0日-cubie-eent+meters-sha+}
par--a--property-tex--besed--on--the--ege-of-the-motoreyete
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G-years-ofd-and-oftier------------------------------------------------
    \Zナ-Except-as-prov+ded-tn-45-6-Z0tv-the--owner--of--0
metoreyeze---mith---a---pirton--disptacement--of--tee--cub+e
centimeters-or-7ess-shot7-poy-e-property-ta*-of-one-hm+f--of
the--emount-required-for-the-ege-of-the-motoreyete-under-the
sehedtie-in-subsection-tth-except-that-ehe-mtntmum-property
tex-for-0-metorcyete-undep-thita-gubrection-$4-$5v
    SECTION 1. IHERE IS A NEH_HCA.SECTION IHAT REAOS:
    Fee in lieu of tax for certaln vehicles. {i} There is a
fee in lieu of property tax imposed on motor homes, travel
trailers, and campers. The fee is in addition to annual
registration fees.
            (2) The fee imposed by subsection (1) need not be paid
by a dealer for vehicles that constitute inventory of the
deal ership.
    NEW_SECTION, Section 2. Schedule of fees R&g&E&II
EAHES EEES for motor homes. (1) The owner of a motor home
shall pay a fee (&)
```

according to the following schedule:
less than 2 years old \$200
2 years old and less than 3 years old 180
3 years old and less than 4 years old 145
4 years old and less than 5 years old 100
5 years old and less than 6 years old 75
6 years old and less than 7 vears old }5
7 years old and less than B years old 25
8 years old and older 15
(2) The age of a motor home is determined by
subtracting the manufarturer's designated model year from
the current calendar year.

```

\footnotetext{
NEH SECIIONa Section 3．Schedule of fees papefaiz主始ff EEES for travel trailers and campers．（1）The fee
 11 on a travel trailer less than 3 years old is \(\$ 40\) ．In all

 LHPOSER BY［SECLION＿1］on a camper less than 3 years old is

（3）The aqe of a travel tratier or camper is determined by subtracting the manufacturer＂s designated model year from the current calendar year．

MEHSECLIOHE Section 4．fee－－in－7teu－of－tex SfHEpHEE

according to the following schedule：
（2）The age of a motor home is determined by subtracting the manufarturer＇s designated model year from the current calendar year．
}
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i9-s-fee-tn-7Feu-of-tax-on-smowmob+terg

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IAX_ON_SNOLHOBILES.
(2)_THE EEE for a snommobile less than 4 years ol: is
\$22. In all other cases the fee eBOHE\&im-fAM EEE is \$15.
t3ttzic(3) The age of a snowmobile is determined by
subtracting the manufacturer's designated mode: year from
the current calendar year.
t4t--Fhe---fee--need--not--be--pote--by--e--deater--for
smommob+tes-that-const+tute-tnventory-of-the-desiersmipu

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means--a-setf-prope+ted-motor-vehtefe-ofiginet7y-designed-or
permanentzy-ottered-to--provtde--temporary--foefttttes--for
recreationu*v-travezy-or-eamping-usez

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tra+7erm-meons-a-trorter-3z-feet-or-7ess--in--7ength-end--0
ftet--of--7ess-min--ut4th-or+g+na+7%-destghed-ar-permenent+y
e+tered-to-provide-temporary--fectittien--for--recreotfoncty
trave}p-or-cemping-uset
Section-7%--5ection--64-3-303q-4EAv-is-tmended-to-read=

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ommer--of-a-motor-vehiete-operoted-or-driven-upon-the-pubtie
highways-of-this-stote-shetl-for-each-motor-vehicte-onmedv
except-as-herein-otherwise-expressty-providedy-fife-or-cause
to--be-fitet-in-the-office-of-the-county-treasurer-where-the

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-7-
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motor--vehtele--ts--owned--or--takeble-an-appliention--for
regtstratton-or--reregtstretion--bpon--a--btank--form-tembe
prepared-and-furnished--by--the--divisions--Fhe--apptieation
she++-contein*
tat--name--and--address-of-ownerp-giving-countyy-sehoot
distriety-and-town-or-city-wfthin-whose-corporate-limits-the
motor-vehiełe-is-texebteq
tbi--name-and--address--ef--condteionat--sofes---vendory
mortgeqeeg--or-hotder--of--other--7ien-gueinst--the--motor
vehieter-with-statement-of-amount-owing-under-3uch--contract
or-tient
tef-deseription-of-motor-vehicter-inetuding-makev-year
modet%---ngine--or--seriat--number,--manufocturer*s-modet-or
tetterf-gross-werghtr-type-of-body%-and-if-truck;-the--roted
expeettyt
tat-in--ease-of-yeregistrationy-the-tieense-number-for the-preeedtrig-yeart-and
tet--surh--other--information--as--the---division---may requiter
†Zㄱ————person-who-fifes-an-application-for-registration or--reregistretion--of--a--motor-vehictev-except-of-n-mobite hone-as-defined-in-is-ł-t日ttitv-shat7-upon-the-fiting-of-the opptietton gar-te=the-eonnty-treasurer
tef--par-to-the-county-treasurer-the-regrytration--feet -s-providet-in-6t-3-3ti-and-6t-3-3Zit-and

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fbt--pay--the--prersonet-property-taxes-ossessed-orz the new-motor-vehiefe-sates-tax--agotnst--the--vehtete--for--the eurrent--year--of--registrationt or--in-the-case-of-a-notor
 tas-far-the=eurrent-xear-of-regiatrationy untess--the--sane shat+-hove--been--theretofore-paid-for-the-yearv-before-the opptiention--for--regtstrstton--or-peregtstratton--may-be ecepted-by-the-eounty-treasurer.
f3t--Fhe-county--treasurer--may-make-fut+-and-comptete investigation--of--the--tax--status--of-the--ventefev--Any appticant--for--registratton--or--reregistration-must-subnite proof-from-the-tax-records--of--the--proper--county-at--the request-of-the-county-treesurery

 vehte7e------grece--period----penotty----disptay-of-proof-of purchases--ttu-Exeept-os-otherwtse-provided-heretny-the--nem owner--of-the-transferred-motor-vehtełe-shałt-have-the-greee period-of-2日-catendar-days-from-the-date-of-purchase-to-make epptiestion-end-pay-the-toxes-89-provtded-br-part-5-of-thts
 untess--the-tox-or-fee-hos-heen-patd-for-the-xearv-as-ff-the some-was--being--regtstered--for--the--first--time--tn--that registratfon--Yeerv--£f--the-motor-vehiete-mes-not-parehesee fron-e-dufy-t+eensed-motor-vehtefe--deater--es--provided--in
thts-ehaptert-tt-shot+-not-be-a-i+otation-of-thta-ehepter-or any-bther-7aw-for-the-purchaser-to-operote-the-vehfete-upon the-stretes-and-mighwoys-of-thfs-stete-wfthout-a-eerthfieate of-registrotion-during-the-そe-der-pertadt-provtdedy-that-at o+7--tines--durine-thet-period-a-bi+7-of-sełe-or-other-proof of-porrehese-reetthig-the-dote-of-purehese-shet+--be-eteerty displared---in--the--feor--window-of-the-noter-mehtetev Aegt stratfon-and-7+eense-fees-eotiected-under--6t-3-3zt-are not--requitred-to-be-peid-when-a-tteense-ptate-ts-ifansferfed under--thts--section--and---6z-3-335v----Fatiure---4o---make opplteation--wtthtn-the--thne-proutded-heretn-shott-subjeet the-purehaser-to-o-penatty-of-- \(\$ 4 \theta\)-F-Fhe-penetty-shat \(7-\) cot+ ected---by---the---county---t reesurer --st--the--the--of pegtstrattony-and-shał7-be-in-eddtthor-to-the-qees-otherwtse provided-by-7ewr
fZ†-Any-pureheser-of-new-or-used-motor-vehirete-from e-duty--t+eensed-motor-vehtete-deeter-shati-heve-the-grece period-of-20-eatendar-days-from-the-date-of-purehase-to-make opptheation-for--pegistratton-and--to--obtein--registrotion ptotesp-and-it-shat7-not-be-a-vfotetion-of-this-chopter-op any-other-tew-for-sueh-purchoser--to--operate--sueh--vehitte upon--the--streets--and--htghways--of--4hts--state-wthout-a eertifieate-of-registration-and-regtstretion-ptates-during the--ze-day--pertodt--provided-thet-ot-att-times-daring-said period-the-stieker-issued-by--the--deoter--at--the--ttme-of
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newes-and-addresses-of-joint-ownerst
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\section*{the－year－butht－ond－seritoz－numbery－if－anyt \\ tft－－any－tien－agetnst－sueh－motor－vehtete－and－the－amount due－ot－the－date－of－registrationt－and}
tgt－－such－other－statement－of－faets－os－may－be－determified by－the－divititonv
f3才－Every－ownerf－upon－reeeiving－a－regtstration－reetipt shot7－write－hts－stgneture－thereon－wieh－pen－and－－ink－－in－－the spere－－－provided－－Every－－sueh－－registrotion－－receipt－－or－－a notafited－photos tette－eopy－thereof－or－－a－－duplieste－－thereof furnished－by－the－ditision－shat＋－at－at＋－times－be－carried－in the－venticte－to－mhieh－ft－refers－or－shatt－be－－estried－by－－the person－－driving－－or－－in－－controt－－of－such－vehiefer－who－shatl dfsptar－the－same－upor－demand－of－o－－potice－－officer－－or－－any offteer－－－or－－－emptopee－－or－－the－－diviston－－or－－the－－inighway departmentw
t4t－－tpon－recetpt－of－apptieetion－for－－registrationg－in auintuptety－－and－poyment－of－7icense－fees－and－taxes－es－herein providedr－the－county－treasurer－shot＋4
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division-one-eopy-of-the-appticetion ait=-applisations for registrotion receixed-that-day*
+6tt5i--ft--shat7--not--be--necessary--for--the--eounty treesurerv-in-sefd-reeetptp-to-segregate-the-amount-ef--satd taxes--for--stater--eountyp--sehoot--distriety-and-munieipot parposes:n
 a6t-3-44iv--Fax-peid Eee-gotd decet-required-on-eamper ----appiteation--for-deeat--- apatitation fae----tssuance: tit-Ho-campery-subject-to-taxation-in-Montesnay-shat7 Hay be operated-by-any-person-in-the-state-of-Mentana-on-the-pabzite highsays--or-streets fa-this-stete untess-there-is-dtspteyed in-t-eanspicuous-ptoce-thereon-a-deeat-as-visuat-proof--thot Montona--personat-property-4sxes-heve the-fee-in-tieteof-thx hey been-pait-thereon-for-the-eurmont-year.
tzi--Appifeation-for-the-issuance-of-such-tax-potd the decat--shat7--be--mede--to--the-department-of-revenue-or-the county--treasurer--upon--forms-to-be-furntshet-for--thts purposer-whieh-muy-be-obtatned-from-the-departenter-ar-at-the countr--assessoris treesurepsy offtee-in-the-eounty-minereth the-owner-residesp-ond-ts-to-provide-for--substentiotty-the fot7owing-tnformationt
fet--name-of-ownert
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thi--such--other--information--as--the--deportment---mer requiret
t 3 t--5atd fhe epptieetton-shatl matimbe-stgned-by--the eounty-treosurer--ond--transmitted-by-h+m-to-the-departwent aceompanted-by-b in-anpttsation fee-of-\$tw-bpon--reeetpt-of the--apptieetfon--in-epproved-form-the-depertwent-or-county Ereasarer-shath-ts3日e-co-the-appt+eant-a-deeat-in-the--styte ond-design--preseribed-by-time-department-ond-of-a-different eotor-then-the-pree edjng-yeery-numbered-namerteat+ym=

Section-tiy--Section-6k-3-44zv-mEAv-ts-amended-to-read4
m6:-3-442=-Annuot-appifeation-for-deeatsw--Apptfeetion may-be-mode-te-the-department-of-revenoe-or-county-treasurer for-the-issubnce-of-tox-petd sampax deeats-onnuot+y-when-the meter-vehtełe-to-whteh-the-camper-is-customaptiy-otteched-ts fegtsteredr*

Seetion-iz.--5ection-6t-3-50tv-MEAy-is-amended-to-readt
*6t-3-50t:-When-vehtete-property--tax--ts-dues---tit Property--texes--andy new-cer-taxesc-and-feesun-titet-af-tax
 dote-of-registration-or-reregtstration-of-the-vehtetev
t2f-7f--the--anniversary-date-for-repegtstration-of-a vehtete-shatt-poss prasea white-the-vehtete--ts-owned-and hetd-for-sate-br-a-7icensed-new-or-used-ear-deatery-property
 sueh-wehiete---property--reported--wth--the--depurtment--of revenue--unt+7--the--vehtete--is--sold--and--thereafter--the purchosep-sinati-per-the-pro-rato-batance-of-the toxes or-the fec-in-itetu-uf-tas due-ont-owing-on-the-vehietev
tヨy-In-the-event-o-vohtetekg--pegtstration--period--ts Changed-under-6t-3-345v-et7-taxes-and-other-fees-ure-thereon shat7--be--prorated--and--pett--from-the-7ase-tey-of-the-otd pertod-untit-the-ftrst-day-of-the-new-perfod--3n-whith--the vehtete-shett-be-regtsteredr-Fher eafter-toxes-ant-other-fees mat--be--paid--frow--the--first-day-of-the-new-period-for-o
 registration--periady--texes--and-Fees-shait-be-prorated-and peit-besed-on-the-same-tax-year-as-the-ortqinet-reqtitration periodz--Fhereaftery-during-the--appropriate---anniversary registrotion-perfody--esh-vehicte-shat7-ogern-regtster-or Feregtster-and-shaf7-pey-at+-taxes-and-fees-due-thereon--for - - it-monti-portodv
(4) IHE EEE NEED NOL BE PALD_BY A DEALER EOB SNOWMOBILE: IHAT CONSIITUTE INYENTORY OE THE DEALERSHIER

SECIION Sa_THERE IS_A_MEV HCA SETELON THAI_BEAOS:
Motor home. "Motor homer means a self-propelled motor
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venicle originally designed or permanently altered to
provide temporary facilities for recreationai, travel, or
camping use.
SECILON GO THERE LS_A_NEH_MCA_SECILON IHAL BEADS:
Travel trailer. "Travel trailerm means a trailer 32
feet or less in length and a feet or less in width
originally designed or permanently altered to provide
temporary facilities for recreational, travelg or camping
use.
SECILON 7. SECTION $61-3=303$ _HCAe LS_AKENDED_ID_BEAD:
461-3-303. Application for registration. (1) Every owner of a motor vehicle operated or driven upon the public mighways of this state shall for each motor vehicle owned, except as herein otherwise expressly provided, file or cause to be filed in the office of the county treasurer where the motor vehicle is owned or taxable an application for reglstration of reregistration upon a blank form to be prepared and furnished by the division. The application shall contain:
(a) name and address of owner, giving county, school district, and town or city within whose corporate limits the motor vehicle is taxable;
(b) name and address of conditional sales vendort mortgagee, or holder of other lien against the motor venicle, with statement of amount owing under such contract

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(c) description of motor vehicle, including make, year model, engine or serial number, manufacturer's model or letter, gross weight, type of bodyp and if truck, the rater capacityi
(d) in case of reregistration, the license number for the preceeding year; and
(e) such other information as the division may require.
(2) A person who files an application for registration or reregistration of a motor vehicle, except of a mobile home as defined in 15-1-101(1), shall upon the filing of the application pay to the_county treasurer:
(a) par-to-the-eounty-treasurer the registration fees as provided in 61-3-311 and 61-3-321; and
(b) pay the personal property taxes assessed ors the new notor vehicle sales tax against the vemicle for the current year of registration or in the_case of a_motor homer_traxel trailere or camper, the fee in lieu_of_oroperty tax for the current_year_af_registratione unless the sawe shall have been theretofore paid for the year, before the application for registration or reregistration may be accepted by the county treasurer.
(3) The county treasurer may make full and complete Investigation of the tax status of the vehicle. Any -17-
applicant for registration or reregistration must submit proof from the tax records of the proper county at the request of the county treasurere*

SECIION_ge SECLIOM 61-3-3IIEMCAE IS_AHENDED_IO_REAOE
m61-3-3:7. New registration required for transferred venicle - grace period -- penalty - display of proof of purchase. (1) Except as otherwise provided herein. the new owner of the transferred motor vehicie shall have the grace period of 20 calendar days from the date of purchase to make application and pay the taxes as prowided by part 5 of this chapter or the fee lo lifu of tax as nemlded by [section.l] whass the tax or fef has teen paid for the xear, as if the same was being 'registered for the first time in that registration year. If the motor vehlcle was not purchased frow a duly 1 ficensed motor vehicle dealer as provided in this chapter, it shall not be a violation of this chapter or any other law for the purchaser to operate the vehicle upon the streets and highways of this state without a certificate of registration during the 20 -day periodi provided, that at all times during that perlod a bill of sale or other proof of purchase reciting the date of purchase shall be clearly displayed in the rear window of the motor vemicle. Registration and license fees collected under 61-3-321 are not required to be paid when a license plate is transferred under this section and 61-3-335. Fallure to make
application within the time provided herefn shall subject the purchaser to a penalty of \(\$ 10\). The penalty shall be collected by the county treasurer at the time of registrations and shall be in addition to the fees otherwise provided by law.
(2) Any purchaser of a new or used sotor vehicle from a duly licensed motor vehicle dealer shall have the grace period of 20 calendar days frow the date of purchase to make application for registration and to obtain registration plates, and it shall not be a violation of this chapter or any other law for such purchaser to operate such venicle upon the streets and highways of this statewithout a certificate of registration and registration plates during the 20-day period; provided that at all times during said period the sticker issued by the dealer at the time of purchase shall rewain affixed tc said vehicle as provided in 61-4-111. Fallure to make such application within the time provided herein subjects the purchaser to a penalty of \(\$ 10\). The penalty is to be collected by the count, treasurer at the tise of registration and is in addition to the fees otherwise provided by \(\ddagger\) ame"

SECFION 9n_SECIIOM_61-3-322e MCA, IS AMENDED_IO_READ:
w61-3-322. Certificates of registration -- issuance. (1) Upon completion of the application for registrations on forms furnished by the diviston, the county treasurer shall
flle_one_copy in his office and issue to the applicant two copies of the application marked moner's Certificate of Registration and Tax Recelpt", one of which shall be marked "flla copy".
(2) The certificate of registration shall contain upon the face thereof:
(a) the date issued;
(b) the registration number assigned to the owner and the vehicle;
(c) the name and complete address of the owner, or the names and addresses of joint owners;
(d) the name and complete address of any conditional sales vendor, and also the name and address of any other lienor as shown by said application;
(e) a description of the registered vehicle including the year built and serial number, if any;
(f) any iien against such motor vehicie and the amount due at the date of registrationi and
(g) such other statement of facts as may be determined by the division.
(3) Every owner upon receiving a registration receipt shall write his signature thereon with pen and ink in the space provided. Every such registration receipt or a notarized photostatic copy thereof or a duplicate thereof furnished by the division shall at all times be carried in
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the vehicle to which it refers or shall be carried by the
person driving or in control of such vehicle, who shall
display the same upon demand of a police officer or any
officer or employee of the division or the highway
department.
f4;--\#pon-reeeipt-of-app+ieation-for--registrationv--tn
qu+ntuptety-and-payment-of-tieense-fees-and-taxes-as-here+n
providedr-tke-county-treesurer-shott+
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and
tet--formart-ont-copy-te-the-countp-eterk-end-reeorders
45+(4) The county treasurer shall dally forward to the
division one copy of the-apptieatton all_apolications for
registration received_that dax.
fot(5) It shall not be necessary for the county
treasurer, in said receipt, to segregate the amount of said
taxes for state, county, school district, and municipal
purposes.*
SECIIOH_10\& SECIION_61-3-441e HCA, IS_AHENDED_TO_READ:
*61-3-441. Fox-poFd Eeg=pald decal required on camper
-- application for decal -- application fee -- issuance. (1)
No camper, subject to taxation in montana, shat+ may be

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operated by any person tn-the-stete-of-montane on the public
highways or streets in_this state unless there is displayed
in a conspicuous place thereon a decal as visual proof that
Hontene-persena+-property-taxes hove the fee in_liel_of_tax
has been paid thereon for the current year.
(2) Application for the issuance of surh-tax-petd the
decal shall be made to the department of revenue or the
county treasurer upon forms to be furnished for this
purpose, which may be obtained from the department or at the
county trgessorts trgaturer's office in the county wherein
the owner resides, and is to provide for substantially the
following information:
(a) name of:owner;
(b) address:
(c) name of manufacturer:
(d) model number;
(e) make:
(f) year of manufacture:
(g) statement evidencing assessmont-and payment of the
fae ln_Liatof property tax; and
(h) such other information as the department may
require.
(3) Setd Ihe application she子t must be signed by the county treasurer and transmitted by him to the department accompanied by a an_application fee of $\$ 1$. Upon receipt of

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the application in approved form the department or county treasurer shall issue to the applicant a decal in the strie and design prescribed by the department and of a different color than the preceding year, mumered numericality**

SECIIOM He_SECILON_61-3-442_HCAE_ISAEEMOED_IO_READ:
"61-3-442. Annual application for decals. Application may be made to the department of revenue or courty treasurer for the issuance of tax-petd cataon decals annually when the motor vehicle to which the camper is custonarily attached is registered."

66t-3-501. When vehicle property tax is due. (1) Property taxes ande new car taxesi_andfees_ln liellof tax man uator bona_or travel_traller shott must be paic on the date of registration or reregistration of the vehicle.
(2) If the anniversary date for reregistration of a vehicle shatt-pers passes while the vehicle is owned and held for sale by a licensed nem or used car dealer, property taxes shett or the fee in lien_of property taxes abate on such vehicle properly reported with the departurent of revenue until the vehicle is sold and thereafter the purchaser shall par the pro rata balance of the taxes or the fee in lleu_of tax due and owing on the vehicle.
(3) In the event a vehicie's registration period is changed under 61-3-315; all taxes and other fees due thereon
shall be prorated and paid from the last day of the old period until the first day of the new period in which the vehicle shall be registered. Thereafter taxes and other fees must be paid from the first day of the new deriod for a minimum period of 1 year. When the change is to a later registration period, taxes and fees shall be prorated and paid based on the same tax year as the original registration period. Thereafter, during the appropriate anniversary registration period, each vehicle shall again register or reregister and shall pay all taxes and fees due thereon for a 12-month period."

Section 13. Section 61-3-502. MCA, is amended to read:
-61-3-502. Sales tax on new notor vehicles -exemptions. (1) In consideration of the right to use the highways of the state, there shall be imposed a tax upon all sales of new motor vehictes for which a license is sought and an original application for title is made. The tax shall be paid by the purchaser when the applies for his original montana license through the county treasurer.
(2) The sales tax shall se:
(a) \(1 / 2 \%\) of the F.O.B. factory list price or F.O.B. port of entry list price, during the first quarter of the year or prorated one-twelfth for each month or part of month for a registration period other than a calendar year or calendar quarter:
(b) 1 1/8\% of the 1 ist price during the second quarter of the year;
(c) \(3 / 4\) of \(1 \%\) during the third quarter of the year;
(d) \(3 / 8\) of \(1 \%\) during the fourth quarter of the year.
(3) If the manufacturer or importer fails to furnish the F.O.B. factory list price or F.O.S. port of entry list price, the department may use published price listse
(4) The proceeds from this tax shall be remitted to the state treasurer every 30 days for credit to the state highway account of the earmarked revenue fund.
(5) The new vehicle is not subject to enr-other

 ANY OIHER ASSESSMENIE TAXALIONe OR FEE_INLIEU OF IAX during the calendar year in which the original application for titie is made.
(6) (a) The applicant for original registration of any Wholly new and unused motor vehicle or new motor vehicle furnished without charge by the dealer to the school district for use as a traffic education motor vehicle by a school district operating a state-approved traffic education program within the state, whether or not previously licensed or titled to the school district, except a mobile home as defined in 15-1-101(1), acquired by original contract after January 1 of any year shall be required, whenever such
vehicle has not been otherwise assessed, to pay the motor vehicle sales tax provided by this section irrespective of whether the vehicle was in the state of Montana on January 1 of the year.
(b) No such motor vehicle may be registered or licensed under the provisions of this subsection unfess the application for registration is accompanied by a statement of origin to be furnisted by the dealer selling the vehiclep showing that the vehicle has not previously been registered or owned, except as otherwise provided hereing by any person, firme corporation, or association that is not a new motor vehicle dealer holding e franchise or distribution agreement from a new car manufacturer, distributor, or importer.
(7) Hotor vehicles operating exclusively for transportation of persons for hire within the limits of incorporated cities or towns and within 15 miles from such limits are exempt from subsection (l). Motor vehicles brought or driven into Montana by a nonresident migratory bona fide agricultural worker temporarily employed in agricultural work in this state where those motor vehicles are used exclusively for transportation of aqricultural workers are also exempt from subsection (1). Vebicles lawfully displaying a licensed dealer"s plate as provided in 61-4-102 are exempt from subsection (1) when moving to or
from a dealer's place of business witien unladen or laden with dealer"s property only, and in the case of vehicles having a gross laden weight of less than 24,000 pounds, while in the process of demonstration in the course of the dealer's business."

Section 14. Section 61-3-503, MCA, is amended to read:
-61-3-503. Assessment. (1) A person wno files an application for registration or reregistration of a motor venicle, exeept-of other-then-g-hetor-boneq-traxet=-trotherx
 mobile home as defined in 15-1-101(1), shall before filing such application with the county treasurer submit the same to the county assessor of the county. The county assessor shall enter on the application in aspace to be provided for that purpose the market-vazne-and-taxasie-vetue-of PADPEfix IAKCOEE-8N MARKEI YALUE AND TAXABLE_YALUE OF the vehicle for the year for which the application for registration is made. (2) Except as provided in subsection (3) motor vehicles, except other-then-mator-homesi-trazet-tratiecti-or FAEEPI OIHER THAH MOIOR HOMES, TRAYEL IRALLERS, OR mobile homes as defined in 15-1-101(1), are assessed for taxes on January 1 in each year ifrespective of the time fixed by lam for the assessment of other classes of personal property and irrespective of whether the levy and tax may be a lien upon real property within the state. In no event may any motor
vehicle be subject to assessment, levy, and taxation more than once in each year.
(3) Vehicles subject to the provisions of 61-3-313 through 61-3-316 shall be assessed as of the first day of the year in which the registration period occurs and a iien for taxes and fees due thereon shall occur on the anniversary date of the registration and shall continue thereafter until such fees and taxes shall have been paid." Section 15. Section 61-3-504, MCA, is amended to read:

761-3-504. Computation of tax. The amount of taxes on
the a rotor vehicle, except other than o-meter=hamex-trayet
 IRALLERE or mobile home as defined in 15-1-101(1), is computed and determined by the county treasurer on the basis of the levy of the year preceding the current year of application for registration or reregistration. The determination is entered on the application form in a space provided therefor."

Section-16T--Seetion-6t-3-5097-MEAT-is-smended-to-rendt


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county-motor-veh+efe-suspense-fund-prowtded-for-fn-6t-3-509.
SECTION_16e_SECIION_61-3=502%_MCAE IS AMENDEDIO_READ:
m61-3-509. Disposition of taxes and_fees_in_llev_of
tax. The county treasurer shall credit all taxes on motor
vehicles so and fees_in liey of tax on_moter homes_and
travel_trailers collected to a motor vehicle suspense fund*
and at some time between March 1 and March 10 of each year
and every }60\mathrm{ days thereafter, the county treasurer shall
distribute the some monex in_the_motor_yehicle_suspense_fund
in the relative proportions required by the levies for
state, county, school district, and municipal purposes in
the same manmer as other personal property taxes are
distributed."
SECIIDN_17e_IHERE_ISA_NEM MEA SECIION_IHAI_READSE
Disposition of fees in lieu of tak on snowmoblles. The
county treasurer shall credit all fees in lieu of tax
collected on snowmoblles to the county motor vehicle

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suspense fund provided for in 61-3-509.
Section 18. Section 15-6-101, MCA, is amended to read: "15-6-101. Property subject to taxation -classification. (1) All property in this state is subject to taxation, except as provided otherwise.
(2) For the purpose of taxation, the taxable property in the state shall be classified in accordance with 15-6-102 through \(45-6-27415=6-120\)."

Section 19. Section 15-6-110, MCA, is amended to read:
m15-6-110. Ciass nine property -- description -taxable percentage. (I) Class nine property inciudes:
(a) outomobitest--motor-truekst-and-other AUIOMOBLLESE HOIRB_IRUCKS, AMO-OIHER power-driven cars and vehicles of all kinds except motor homese mobile homes, motorcycles,
 fatekfz and truck campers; and
(b) furniture and fixtures used in commercial, office, and hotel activitfes, except 1 mprovements included in class thirteen.
(2) Class nine property is taxed at \(13.3 x\) of its market value."

Section 20. Section 15-6-111. MCA, is amended to read:
m15-6-111. Class ten property -- description -taxable percentage. (1) class ten property includes:
(a) aerial, surface, and portable ski lifts and ski
\(-30-\)
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tows including the towersy cables, ropes, sheave assembies, conveying devices, power units, and all accessories; and
(b) manufacturing and mining machinery, fixtures, and supplies, except those included in class eighteentia and
tet-eapper-traifers-and-truek-eampors-viatued--in-the

(2) Class ten property is taxed at 123 of market value."
Section 21. Section 15-6-201, MCA, is amended to read:
n15-6-201. Exempt categories. (1) (a) The property of the United Statesp the state, counties, cities, towns school districts; irrigation districts organized under the laws of Montana and not operating for profit, municipal corporationsp public libraries; buildings, with land they occupy and furnishings therein, owned by a church and used for actual religious worship and for residences of the clergyr together with adjacent land reasonably necessary for conventent use of such buildings owned by a church; such other property as is used exclusively for africultural and horticultural societies. for educational purpases. nospitals, and all property, both real and personal, without limitation as to amount except that real oroperty owned shall not exceed 640 acres, ownec and held by any association or corporation organized under Title 35, chapter

20 or 21 . Cemeteriesp provided such cemeteries and any land claimed to be exempt are not maintained and operated for private or corporate profit; institutions of purely public charity; evidence of debt secured by mortgages of record upon real or personal property in the state of Montana; and public art galleries and public observatories not used or neld for private or corporate profit are exempt from taxation, but no more land than is necessary for such purpose is exempt.
(b) As used in this subsection, the term minstitutions of purely public charity" includes organizations owning and operating facilities for the care of the retired or aged or chronically ill, which are not operated for gain or profit, and the terws "public art galleries" and "public observatories" mean only such art galleries and observatories; whether of public or private ownership, as are oven to the public without charge or fee at all reasonable hours and are used for the purpose of education only.
(2) All household goods and furniture, including clocks, musical instruments, sewing machines, and wearing apparel of members of the family, used by the owner for personal and domstic purposes or for furnisting or equipping the fanily residence are exempt from taxation.
(3) A truck canopy cover or topper weighing less than
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Section－27v－－5ection－z3－z－6t7v－MEAv－ts－amended－to－reedt
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 perfod－－－proof－of－purchasev－lit－＊pptieation－wast－be－aade anmatity to－the－county－－treasurer－－ifor－－the－－tssuanee－－of tox－pofd－－decats－annust＋y a－decaz－inctcgting二that－the－fes－to亡iet－nf－property－tax－hen－been－Reid－fef－the－eurreot－yeary－A＋7 tax－patd－decets－expipe－on－dune－36－of－each－year＝
 heve－t－grate－－perfod－－of－ze－całendar－days－from－the－date－of purehese－to－make－appitestion－for－o－eurrent－－tax－pard－－deeaty provided－thet－ot－a7＋－tfmes－during－thê－pcriod－g－biti－of－sate or－－other－－proof－－of－－purehase－reciting－the－dete－of－purehase shat＋－be－carfted－by－the－operator－or－with－the－snownobitea－－An owner－or－operetor－of－sweh－o－snownobite－being－opersted－ofter the－ze－day－graee－pertod－without－－a－－evrrent－tiox－paid－－deeat disptryed－－－on－－the－－snowmobite－－shati－－be－－subjeet－－to－－the penattites－of－23－z－64ztytv－as－amendedva

Sectron－z9：－－5ection－R3－z－642，－MEAF－is－emended－to－reedt
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tZf－A－A－－person－who－vietates－any－other－prorision－ef－this part－or－a－rufe－adopted－porsuant－thereto－shat子－－pay－－a－－eitit penafty－－of－－not－－tess－－thon－－345－or－mor＝－4han－\＄se日－for－fech seperate－viotetions
t3t－－A－－person－－who－－wit＋fathr－－－viotstes－－－ony－－－other provision－－of－－this－－part－or－b－rute－adopted－pursuent－thereto shest－per－e－eitit－penetty－of－not－less－than－s5e－or－more－－thea ＊ty906－for－each－separete－viozation＊
t4う－－A－menufneturer－who－certifies－that－a－new－snownobite can－－meet－－the－－sound－tevet－7tmitations－imposed－by－this－pert shałt－b：－subject－to－the－penatty－－ppovisions－－of－subsections
 eppropriate－sound－亏ेevet－7imitationn－for－the－purposes－of－this sectiony－every－sałe－of－o－new－3newmobilye－thst－daes－－not－－meet the－somnd－＋eret－7imitetions－imposed－by－this－part－constitutes －－senerete－viotation＊＊

 tarebłe－pereentages－－tサf－€łess－twetve－property－inctudes＊
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tbt－－afreraftt and
tet－motorcyełest－end
fottet－－Harge－farm－machinery－－vałued－－in－－the－－offieiat guide－－trsetors－and－farm－tmplements－and－department－vetuation sehedutes：
 market－vatter＂

＂\(\ddagger\)－ any－person－who－is－b－veteran－of－－the－－arwed－－servtee－－of－the United－－states－－and－te0t－disebted－because－of－an－tnjury－whieh that has－been－determined－by－the－veterans－－edministration－－te be－－serviee－－conneeted－－and－who－ts－a－eititen－and－resident－of the－state－of－Montane－and－who－is－the－－owner－－of－－o－－passenger automobite－－or－－of－e－truck－up－te－and－inctuding－three－quarter ton－6WW－rated－e日pacitr－shai＋－be－provided－with is－antitited－ta ressixs free－－7ieense－－płotes－－upon－－payment－－of－－－persontł property－－tax－－equat－－to－－t＊－－of－－the－taxabte－vatue－for－such automobile－or－truek－and－upon－proof－of－tent－servire－connected









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tat－－87－property－used－and－owned－by－cooperattve－－rursf etectrteat－－ond－－cooperotive－－ruraf－－tetephone－－assoctations or janized－under－the－7ams－of－Montenay－exeept－－property－－owned by－－cooperative－orgonimbtions－described－tn－subseetion－tyttet of－Esect＋en－7孔！
tbr－－8tr－and－water－－poiłution－－controf－－equipment－－as defrined－in－ehts－seetłont and
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titit-do-simiter-workv-emptoying-eepitot-and-7aborv--in Which--matertats--unservireabte--in--thetr-naturat-state-are extractedv--processedr--or--mate--fit---for---use---or---bre substantia77y--a7tered-or-treated-so-as-te-creste-commert fat

\begin{abstract}
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f6t--Etass--five--property-is-taxed-at-3毒-of-its-merket votuev

SECIIAN 22._SECTLON 15- 2 -201, MCAE_LS AMENDED_IO_READ:
"15-8-201. General assessment day. (1) the department of revenue or its agent must, between January 1 and the second Mondar of July in each year, ascertain the names of all taxable inhabitants and assess all property subject to taxation in each county. The department or its agent must assess property to the person by whom it was owned or claimed or in whose possession or control it was at midnight
\end{abstract}

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of January l next preceding. It must also ascertain and
assess all mobile hones arriving in the county after
mignight of January l next preceding. No mistake in the name
of the owner or supposed owner of real property, however.
renders the assessment invalide
(2) The procedure provided by this section may not
apply to:
(a) motor vehicles that are required by 15-8-202 to be
assessed on January 1 or upon their anniversary registration
date;
(b) motor homes_and_travel trailers subject to a fee in_lien of property tax:
fbticl livestock which are required by 15-24-908 to be assessed on an average inventory basis in each county;
tetidi property defined in 61-1-104(2) as mpecial mobile equiphent" that is subject to assessment for personal property taxes on the date that application is made for a special moblle equipment plate; and
tdifel mobile homes held by a distributor or dealer of mobile homes as a part of his stock-in-tradete and
fet-- 3 nowmobites-that--are--raquired-by- $45-6-$ zas-to-be assessed-as-of-taty-zy
(3) Credits must be assessed as provided in 25-1-101(1)(b) 2*
SECIION_232 SECIION_15-8-202eMCAR IS AHENDED IO_READ:

```
w15-8-202. Motar vehicle assessment. (1) (a) The department or its agent must. in each year. ascertain and assess all motor vehicies exeept other_than motar homess trayel_trailerse or mobile homes in each county subject to taxation as of January 1 or as of the anniversary registration date of those vehicles subject to 61-3-313 through 61-3-316 and 61-3-501. The motor vehicles shall be assessed in each year to the persons by whom owned or claimed or in whose possession or control they were at midnight of January 1 or the anniversary registration date thereof, whichever is applicable.
tbt-A--camper-whteh-ts-customarthy-atteched-to-o-motor vehtete-smatt-be-ossessed--ot--the-time--the--vehicte--ts ascessedt
tefin) No tax ary be assessed against motor venicles that constitute inventory of motor vehicle dealers as of January 1. These vehicles and all other motor vehicles brought into the state subsequent to January 1 as motor vehicle dealers. inventories shall be assessed to their respective purchasers as of the dates the venicles are registered by the purchasers.
tatic) mpurchasers" includes dealers who apply for registration or rereglstration of motor vehicles. except as otherwise provided by 61-3-502.
tetidl Goods, wares, and merchandise of motor vehicle

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dealers, other than new motor vehicles and new mobite homes, shall be assessed at market value as of January 1.
(2) In all cases where taxes or afee_in liey_of_tax were required to be pald, the applicant for registration or reregistration of a motor vehicle, other than a mobile home, is not relieved of the duty of paying taxes or_the_fee_in Lieu_of_tax if the taxes or fees have not be paid by a prior applicant or owner.*

-23-2-611. Certificate of omership. (I) No snommobile may be operated upon any public landsp trails, easements, ¥akes, rivers, streams, roadways or snoulders of roadways, streets, or highways, unless a certificate of ownership has first been obtained from the division of motor vehicles in accordance with the laws of this state.
(2) Before-3ach-eertificete-may-be-obtainedy--the Ins owner of a snownobile shall moke-spptteetton apply for a certificate of ownership with the county treasurer of the county in which the owner restides, upon forms to be furnished for this purpose which-shett that_must require the following information:
(a) name of owner;
(b) residence by town and county;
(c) business or home mail address;
(d) name and address of 1 ien holder:
(e) amount due under contract or lien;
(f) name and address of manufacturer;
(9) model number or name;
(h) serjal number; and
(i) name and address of dealer or other person from whom acquired.
(3) The application shatt must be signed by at least one owner or by a properly authorized officer or repfesentative of the owner.
(4) If a certificate of ownership for a snowmobile has previousiy been issued under the provisions of this part, the application for a new certificate must be accompanied by the immediately previous certificate or by an affidavit upon a prescribed form stating under oath that the vehicle had not been operated during the immediately previous year. This subsection does not apply to snowmobiles that are purchased as new and unused machines or that were operated when the provisions of this part were not in force and effect.
(5) Upon completion of the application in quintuplicate on forms furnished by the division of motor vehicles, the county treasurer shall issue to the applicant two copies of the application, one of which shall be marked wile copyn. and forward one copy and the original application to the division, which shall cause to be entered the information contained in the application upon the -52-

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corresponding records of its office, and shall furnish the applicant a certificate of ownership which shall contain the information found on the application and \(a\) permanent ownership number. The certificate of ownership is not required to be renewed annually and is valid as long as the person holding it owns the snowmobile.
(6) The owner shall at all times retain possesston of the certificate of ownership, except when the same is being transmitted to and from the division for endorsement or cancellation. The owner of a snowmobile shall display his certificate of ownership number on both sldes of the cowling of the snowmobile and shall maintain the number in legible condition at all times. The number shall read from left to right and be marked in Arabic mumerals, in block characters of good proportion, and shall be a winimum of 3 Inches in height, excluding border or trim, and of a color that contrasts with the color of the background.
(7) Upon application for a certificate of ownership, a fee of 33 shall be paid to the county treasurer, one-half of which fee shall be forwarded by the county treasurer to the division of motor vehiclese
(8) Before a tex-peid decal indicating_that_thenfee_in lieu of property tax has been paid on the snonobilefor the current_xear may be applied for pursuant to the laws of this state, the owner must present the certifiçte of ownership
or copy of completed application therefor as a prerequisite to completing the application for the tex-perd decal."

SECIION 25E SEEIIOH 23-2-612, GCA, IS AMENDED TO REAR:
-23-2-612. Transfer of intereste (1) Except as provided in subsection (3), upon a transfer of any certificate of ownership to a snommbile registered as required under the provisions of this part, the person whose title or interest is to be transferred shall write his signature with pen and link upon the certificate of ownership issued for the sriommobile in the appropriate space provided upon the reverse side of the certificate, and such signature shall be acknowledged before a notary public.
(2) Within \(\mathbf{2 0}\) calendar days thereafter, the transferee shall formard the certificate of ounership so endorsed, together with the information required under this part, to the division of motor vehicles, which shall file the same upon receipt thereof. No certificate of onnership may be issued by the division until the outstanding certificates are surrendered to that office or their loss established to its reasonable satisfaction. The division shall collect a fee of \(\$ 3\) for each application for transfer of ounership.
(3) A purchaser of a new or used snownobile from a licensed snownotile dealer has a grace period of 20 calendar days from the date of purchase to make application for a certificate of ownership and to obtain a tax-paid decal
ingicatiog that the fee.in lieu_of property_tax has been paid_on the snowobile for the curcent-xear. It is not a violation of this part or any other law for the purchaser to operate such a snowmoblle without a certificate of ownership and a tex-pert decal during the 20 -day period. During this period the sticker, provided for in subsection (4), shall remain affixed to the snownobile.
(4) Prior to the delivery of the snowabile to the purchaser, the dealer shall issue and affix to the snownobile a sticker (in a form to be prescribed by the division of motor vehicles). The sticker shall contain the name and address of the purchaser, the date of sale, the name and address of the dealer, and a description of the snowmobile, including its serial number. The dealer shall keep a copy of the sticker for his records and shall send a copy of the sticker to the division.
(5) The provisions of subsection (2) of this section. requiring a transferee to forward the certificate of ownership after endorsement to the division, do not apply in the event of the transfer of a snowmobite to a duly licensed snowmobile dealer intending to resell the snomobile and who operates it only for demonstration purposes, but every suct dealer. upon transferring such interest, shall deliver the certificate of ownership with an application for a new certificate executed by the new owner in accordance with the
provisions of this part. The division, upon receipt of the certificate of ownership and application for a new certificate, together with the conditional sales contract or other lien, if any, shall issue a new certificate of ownership together with a statement of any conditional sales contract. mortgage, or other lien."

\section*{SEEIION 262 SECIIDN 23-2-616e 4CA, IS AMENDED IO_READ:}
*23-2-616. Display of tex-peid decals -- application and issuance -- use of fees. (1) No snowmobile may be operated by any person In the-state-of Montana unless there is displayed in a conspicuous place on it a decal as visual proof that Montono-personat-property-texes-have the fee in 1ieu_of_property_tax has been paid on it for the current year.
(2) Application for the tax-paid decal shall be made to the county treasurer upon forms to be furnished for this purpose, which may be obtained from the division of motor vehicles or at the county ossessorss treasureris office in the county where the owner resides. The application shall contain the following information:
(a) name of owner;
(b) addres5;
(c) certificate of ownership number;
(d) name of manufacturer;
(e) model number;
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(f) make;
(g) horsepower:
(h) year of manufacture;
(1) statement evidencing assessment-and payment of the fee_in_lieu_of property tax; and
(j) such other information as the division of motor vehicles may require.
(3) The apolication shall be signed by the county treasurer and transmitted by him to the division of motor vehicles accompanied by a fee of $\$ 2$. Upen receipt of the application in approved formp the division of motor vehicles or county treasurer shał issue to the applicant a decal in the style and design prescribed by the division and of a different color than the preceding year, numbered in sequence.
t4t--Aefore-fiting--ihe--applteat+en-with-the--eounty tressurery--the--apptieant--shat7--subitt--it--to-the-county ascessor-of-the-eounty-and-the-coonty-sssessor--shett--enter on-the-apptication-in-a-ptoee-providief-for-thet-purpose-the merket-vatte-and-taxabte-vetue-of--the--snowmobtte--for--the year-for-whieh-the-appttcation-ts-mades
f5;14) The applicant shall pay the county treasurer the application fee and the personot-property-toxes-ossessed agoinst fee in liellof property tax on the snowmoblle for the current year before the application may be accepted by

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the county treasurer.
tot(5) All moners money collected from payment of the application fees and all interest accruing frow use of these moneys shall be turner over to the state treasurer and placed in the earmarked revenue fund to the credit of the department, with \(s i\) designated for use in enforcing the purposes of this part and si designated for use in tha development, malntenance, and operation of snowmobile facilities."

SECTIOM 27. SECIION 23-2-617e MCAE IS AMENDED TO READ:
"23-2-617. Ouplicate decal. In the event any tox-paid decal indicating that the fee in lien of oconerty tax has been oaid on a_snowobile for the current kear is lost, mutilated, or becomes illegible, the person to whom the same was issued shall imedfately make application for and may obtain a duplicate thereof, upon payment of a fee of \(\$ 1\) to the county treasurer."

SECIIOH_2Bn_SECTION 23-2-618, HCAEIS_AMENDED TO_REAOE
"23-2-618. Application to be made annually -- grace period -- proof of purchase. (1) Application must be made annully to the county treasurer for the issuance of tex-patd-decots-onnuelty andecal Lndicating that the fee_in Heuphoroperty tax has been paid for the current xear. All tex-potd decals expire on June 30 of each year.
(2) An owner of a newly purchased snowmobile stall
have a grace period of 20 calendar days from the date of
purchase to make application for a current tex-petd decal,
provided that at all times during that period a bill of sale
or other proof of purchase reciting the date of purchase
shall be carried by the operator or with the snowmobile. An
owner or operator of such a snownobile being operated after
the 20-day grace period without a current tapard decal
displayed on the snowmoblie shall be subject to the
penalties of 23-2-642(1) : as amended."
    SECIION 29._SECTIDN \(23-2=642\) _MCAE_IS_AMENOED_TO_8EAD:
    2-23-2-642. Penalties. (1) The failure to display a
current eax-poty decal Lndicating that the fee_in lieu of
property tax has been pald on the_snownobilefor the current
year during the time provided in this part is a misdemeanor.
punishable by a fine of not less than \(\$ 10\) or more than \(\$ 50\).
    (2) A person who violates any other provision of this
    part or a rule adopted pursuant thereto shall pay a civil
    penalty of not less than \(\$ 15\) or more than \(\$ 500\) for each
separate violation.
    (3) A person who willfully violates any other
    provision of this part or a rule adopted pursuant thereto
    shall pay a civil penalty of not less than \(\$ 50\) or more than
    \(\$ 1,000\) for each separate violation.
            (4) A manufacturer who certifies that a new snowmobife
        can meet the sound-ievel limitations imposed by this part 5 punishable by a fine of not less than \(\$ 10\) or more than \(\$ 50\).
purchase to
provided .
shall be subject to the penalty provisions of subsections (2) and (3) if any machine so certified does not mept the appropriate sound level 1 imitation. For the purposes of this section every sale of a new snownobile that does not meet the sound-level limitations imposed by this part constitutes a separate violation."

Section 30. Repealer. Seetions feffign SEcIISiSS
 \(A R E\) repealed.

Section 31. Applicability. This act applies to motor
 Meflatyetefr and snowmobiles registered during and after 1980.
-End-

April 16, 1979
SENATE STANDING COMMITTEE REPORT
(Taxation)
That House Bill No. 848, third reading bill, be amended as follows:
1. Title, lines 4 and 5,

Following: "A"
2. Title, line 5 .

Insert: "AUTOMOBILES, LIGHT TRUCKS, MOTORCYCLES,"
3. Title, line 6 .

Following: "SECTIONS"
Insert: "10-2-301,"
4. Title, line 7.

Following: "15-6-111,"

Strike: remainder of line 7 and 1 ines 8 and 9 in their entirety
Strike: remainder of line 7 and 11
Insert: \(61-3-502,61-3-503\), AND"
5. Title, line 10.

Following: "61-3-504,"
Strike: "AND 61-3-509,"
6. Title, lines 10 and 11.

Following: "REPEALING"
Strike: "SECTIONS"
Insert: "SECTION"
Following: "15-6-121"
Strike: \({ }^{\prime \prime}\) AND 15-8-203"
7. Titie, line 11.

Following: "MCA"
Insert: in AND PROVIDING FOR COORDINATION WITH HOUSE BILL 213*
F. Page 1 , line 14

Following: line 13
Strike: section 1 in its entirety
Insert: "Section 1. Legislative finding. It is the determination of the legislature that the existing method of property taxation Therefore the legisls difficult to administer and ineficient determination of property tax, which is more equitable for to administer.

Section 2. THERE IS A NEW MCA SECTION THAT READS:
Class [eleven] property - description. (1) Class [eleven]
property includes:
(a) automobiles;
(c) motor homes;

Page 2
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House Bill No. 848
(d) travel trailers:
(e) snowmobiles:
(f) motorcycles; and
(g) campers.
(2) (a) "Light truck" means a truck with a manufacturer's rated capacity of three-quarters of a ton or less.
(b) "Motor home" means a self-propelled motor vehicle originally designed or permanently altered to provide temporary facilities for recreational, travel, or camping use.
(c) "Travel trailer" means a trailer 32 feet or less in length and \(B\) feet or less in width originally designed or permanently altered to provide temporary facilities for recreational, travel, or camping use.
(3) There is a property tax imposed on class [eleven] property in accordance with the schedules provided in (sections 3 through 7] and collected under the procedure established in title 15.
chapter 16. The tax imposed in [sections 3 through 7] need not be paid by a dealer for vehicles that constitute inventory of the dealership.
(4) Local and state mill levies may not be applied against the value of property in this class. Bowever, that portion of a spunty' \({ }^{\text {c }}\) taxable value represented by the taxable value of aptomobiles, light trucks, mobile homes, travel trailers, cempers, motorcycles, and snombobiles registered in the county during calendar year 1979 shall ramain in the county's taxable value for 11 purposes except mill levy calculations.

Section 3. THERE IS A NEW MCA SECTION THAT READS:
Schedules of property taxes for automblles and light trucks. (1) The owner of an automobile or a light truck weighing more than 1,00 pounds manafacturer shippif walght, ahall pay a foilowing schedule:
less than 2 years old
2 years old and less than 3 years old
3 years old and less than 4 years old
4 years old and less than 5 years old
5 years old and less than 6 years old
7 years old and less than 7 years old
years old and less than 9 years old
9 years old and older
(2) The owner of an automobile or light truck weighing 3,000 pounds or less, manufacturer's shipping veight, shall pay a property chedule:
\begin{tabular}{llr} 
less than 2 years old & & \(\$ 115\) \\
2 years old and less than 3 years old & 100 \\
3 Years old and less than 4 years old & 85 \\
4 years old and less than 5 years old & 70 \\
5 years old and less than 6 years old & 55 \\
6 years old and less than 7 years old & 40 \\
7 years old and less than 8 years old & 25 \\
8 years old and older & &
\end{tabular}
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Page 3
April 16, 1979
House Bill No. 848
(3) The age of an automobile or light truck is determined by subtracting the manufacturer's designated model year from the current calendar year.
Section 4. THERE IS A NEW MCA SECTION TRAT READS:
Schedule of property taxes for motorcycles. (1) Except as provided in 15-6-201, the owner of a motorcycle with a piston displacement of more than tax based on the age of the motorcycle according to the following schedule:
less than 3 years old
3 years old and less than 4 years old
4 years old and less than 6 years old
6 years old and older
2) Years old and older in 15-6-201, the
a piston diaplacement of 100 cubic centipeter of a motorcyle with property tax of one-half of the amount required for the age of the motorcycle under the schedule in subsection (1) except that the einimum property tax for a motorcycle under this subsection is $\$ 5$. " Renumber: subsequent sections
9. Page 1, line 21.
Following: "of
Insert: "property taxes"
10. Page l, line 22.
Following: "pay a"
Strike: "fee"
Insert: "tax"
11. Page 2, line 11.
Following: "of"
strike: "fees"
Insert: "property taxea"
12. Page 2, 1 ine 12 .
Pollowing: "The"
strike: fee imposed by [section 1]*
Insert: "property tax"
13. Page 2, line 14.
Pollowing: "the"
Strike: ${ }^{\text {n feen }}$
Indert: "property tax"
14. Page 2, line 15.
Following: "The"
strike: fee imposed by [section l]"
Insert: "property tax"

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15. Page 2, line 16.
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15. Page 2, line 16.
Following: " the"
Following: " the"
Strike: "fee"
Strike: "fee"
Inmert: "property tax"
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Inmert: "property tax"

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Page 4
Page \({ }^{4}{ }^{\text {April }} 16,1979\)
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16. Page 2, line 20.
Foilowing: " $4 . "$
Strike: "Fee in lieu of tax"
Insert: "Schedule of property tax"
17. Page 2, line 21.
Following: "(1)"
Strike: "There is a fee in lieu of tax on snowmobiles.
(2) The fee
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Insert: "The property tax"
18, Page 2, 11ne 24.,
Folipulng: "the"
Incert: "property tax"
Renumber: subsequent subeection
19. Page 3. line 3.

Following: line 2
strike: lines 3-25, pagen 4-10, and lines 1-15 on page 11
Renumber: subsequent eutioes
20. Page 12, line 15.

Following: "is"
gtrike: not"
Following: "to"
Strike: " any other asesement \({ }_{1}\) taxation, or fee in lieu of tax
Insert: "property taxation as well as the sales tax imposed in this section"
21. Page 14, line 11.
rollowing: "of"
Strike: "pther than a motor home, travel trailer, or"
Insert:
22. Page 14, line 16
22. Page 14, line 16

Strike: "the
Strike: "market value and taxable value of
Insert: "property tax due on"
23. Page 14, line 20

Following: "exeepe" motar himes, travel trailers, or"
Strike: "other tha
24. Page 15, lines 11 and 12.

Following: "than"
Strike: "a motor home, travel trailer,"
Insert: "property insted in [section \({ }^{2}\) ]
25. Page 15 , line 18

Following: inne 17
Strike: lines 18-25, and lines \(1-8\) on page 16
Renurber: subsequent sections

Page 5
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House Bill No. 848
26. Page 16 , Iine 19

Following: "(a)"
Strike: "automobiles, motor trucks, and other"
27. Page 16, line 21.

Insert: " "trailers,"

Foilowing: "taxa 8 .
Strike: " and thetion
29. Page 19.

Following: line 8
Insert: "(4) A motorcycle rated et 2 horseponer or lees is
exempt from taxation."
30. Page 19, line 9

Following: line 8
trike: 1 lines \(9-25\) on page 19 , pages \(20-29\), and lines \(1-22\) on
1. Page 30
ollowing: line 22
Insert: "Section 15. Section 15-6-113, MCA, IS AMENDED TO READ: ercent6-113. Class twelve property -- description -- terabl ercentage. (1) Class twelve property includes:
(b) aircraft; and watercraft;
(b) aircraft; and
tat (c) large farmana
and fartu implements and department valuation official guide tractors
(2) Class twelve properar

Section 16. Section 10-2-301, MCA, IS AMENDED TO READ:
Any person who is a veterse plates to disabled veterans.
States and 1008 disabled because of armed service of the United determined by the veterans administran injury which that has been and who is a citizen and resident of the to be service connected is the owner of a passenger automobiles or tate of Montana and wo including three -quarter ton GVN-rated or of-a truck up to and with is entitled to receive free license pity ohamitbe-provided personat-property-tax-equat-to-if-of-the plates upon-payment-oi automobite-or-truek-and upon proof of 100 taxabie-Vatue-far-sueh ability."
"Section 17. Coordination with House Bill 213. If House Bill 213, introduced in the 46 th legislature, is passed and signed by the governor;
(1) property in the following subsections of House Bill 213
(a) sussified in section 2 of House Bill 848 :
(b) subsections (1) (d) and (1) (b) of section 8 ;
(b) automobiles and light trucks in subsection (1) (a) of

Page 6
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House Bill No, 848
(c) subsections (1) (b) through (1) (d) of section 9; and
(2) section 5 of House Bill 213 is amended to read as follows: NEW SECTION. Section 5. Class five property -- description (a) percentage. (1) Class five property includes:
(a) all property used and owned by cooperative rural electrical and cooperative rural telephone associations organized under the laws of Montana, except property owned by cooperative organizations described in subsection (1) (c) of [section 7];
(b) air and whter pollution control equipment as defined in
this section and

 uped-primarity-by-a-person-6e-yeaze-6i-age-ex-oldex-whot



(dif(c) new industrial property as defined in this section.
(2) "Air and water poilution equipment" means facilities, machinery, or equipment used to reduce or control water or atrospheric pollution or contamination by removing, reducing, altering, disposing, or storing pollutants, contaminants, wastes, or heat. The department of health and environmental sciences shall determine if such utilization is being made.
(3) New industrial property" means any new industrial plant, including land, buildings, machinery, and flxtures, used by ne industries during the first 3 years of their operation. The property may not have been assessed within the state of montan rior to July 1.1961.
(4) (a) New industry" means any person, corporation, firm.
partnershtp, association, or other group that establishes a new lant in Montana for the operation of a af an existing industry
(b) New industry in
(b) New industry includes only those industries that: (mill, mine, produce, process, or fabricate (ii)
(ii) do similar work, employing capital and labor, in which aterials unserviceable in their natural state are extracted, procesged, or made fit for use or are substantially altered or
(iii) engage in the mechanical or chemalcal transformation of aterials or substances into new products in the manner defined as manufacturing in the 1972 Standard Industrial Classification Manual prepared by the United States office of managenent and budget.
(5) New industrial property does not include:
(a) property used by retail or wholesale merchants, commercial cervices of any type, agriculture, trades, or professions;
(b) a plant that will create adverse impact on existing
state, county, or municipal services; or
(t) property used or employed in any industrial plant that has
been in operation in this state for 3 years or longer.
(6) Class five property is taxed at 34 of its market value."

Renumber: subsequent sections

Page 7
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32. Page 30. lines 23 and 24.

Following: "Repealer.
Strike: "Sections"
Insert: "Section"
Following: "15-6-121", MCA, are"
Strike: nand 15-8-203,
Strike: "and 15-8-203
Insert: M. MCA, ien
33. Page 31, line 1.

Following: "capera," lifht trucks; motorcyclea."```


[^0]:    date:
    (a) notor_homes and trayel trailers subject_to a fee io lien of oropecty tax:
    totlet livestock which are required by 15-24-908 to be assessed on an average inventory basis in each county;
    tetidi property defined in 61-1-104(2) as mpecial mobile equipmentw that is subject to assessment for personel property taxes on the date that application is made for a special mobile equipment plate; and
    totel mobile homes held by a distributor or dealer of mobile homes as a part of his stock-in-tradefa end
    fer--snownobites-thet-bre-required-by-75-8-ze3--to--be -ssesset-es-of-duty-tw
    (3) Credits must be assessed as provided in 15-1-101(1)(b)."

    Section 23. Section 15-8-202. MCA, is amended to read:
    -25-8-202. Motor vehicle assessment. (l) (a) The department or its agent must, in each year, ascertain cnd assess all motor vehicles exeept other than_motor_roges. travel trailecse_or mobile homes in each county subject to taxation as of January 1 or as of the anniversary registration date of those vehicies subject to 61-3-313 through 61-3-316 and 61-3-502. The motor vehicles shall $b=$ assessed in each year to the persons by mom owned or claimed or in whose possession or control they wers at

