

CHAPTER NO. 603.

SENATE BILL NO. 75  
INTRODUCED BY HAZELBAKER, BOYLAN

IN THE SENATE

|                  |  |
|------------------|--|
| January 8, 1979  | Introduced and referred to Committee on Taxation.      |
| January 9, 1979  | Fiscal note requested.                                 |
| January 11, 1979 | Fiscal note returned.                                  |
| January 30, 1979 | Committee recommend bill do pass. Report adopted.      |
| January 31, 1979 | Printed and placed on members' desks.                  |
| February 1, 1979 | Second reading, do pass.                               |
| February 2, 1979 | Considered correctly engrossed.                        |
| February 3, 1979 | Third reading, passed.<br>Transmitted to second house. |

IN THE HOUSE

|                  |   |
|------------------|---|
| February 5, 1979 | Introduced and referred to Committee on Taxation.         |
| April 11, 1979   | Committee recommend bill be concurred in. Report adopted. |
| April 12, 1979   | Second reading, concurred in.                             |
| April 16, 1979   | Third reading, concurred in.                              |

IN THE SENATE

|                |   |
|----------------|---|
| April 16, 1979 | Returned from second house.<br>Concurred in. Sent to enrolling.<br><br>Reported correctly enrolled. |
|----------------|---|

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

*Sen. Steve Stivers* BILL NO. *75*  
*Raymond E. Boyle*

INTRODUCED BY \_\_\_\_\_

A BILL FOR AN ACT ENTITLED: "AN ACT TO EXEMPT PROPERTY TAX  
PAYMENT ON VEHICLES OWNED BY NONRESIDENTS TEMPORARILY  
EMPLOYED IN MONTANA; AMENDING SECTION 15-24-301, MCA."

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

Section 1. Section 15-24-301, MCA, is amended to read:

"15-24-301. Personal property brought into the state  
-- assessment -- exceptions -- custom combine equipment. (1)  
Property in the following cases is subject to taxation and  
assessment for all taxes levied that year in the county in  
which it is located:

(a) any personal property (including livestock)  
brought, driven, or coming into this state at any time  
during the year that is used in the state for hire,  
compensation, or profit;

(b) property whose owner or user is engaged in gainful  
occupation or business enterprise in the state; or

(c) property which comes to rest and becomes a part of  
the general property of the state.

(2) The taxes on this property are levied in the same  
manner and to the same extent, except as otherwise provided,  
as though the property had been in the county on the regular

assessment date, provided that the property has not been  
regularly assessed for the year in some other county of the  
state.

(3) Nothing in this section shall be construed to levy  
a tax against a merchant or dealer within this state on  
goods, wares, or merchandise brought into the county to  
replenish the stock of the merchant or dealer in addition to  
the tax levied against the inventory of said merchant or  
dealer on the regular assessment date.

(4) This section ~~shall~~ **does** not apply to ~~any~~ motor  
~~vehicles~~ **vehicle** brought, driven, or coming into this state  
by any nonresident ~~migratory~~ ~~bona-fide~~ ~~agricultural~~  
~~workers~~ **person** temporarily employed in ~~agricultural~~ ~~work-in~~  
Montana for a period not exceeding 90 days if the motor  
~~vehicles~~ ~~are~~ **vehicle is** used exclusively for transportation  
of ~~agricultural~~ ~~workers~~ **such person**.

(5) Agricultural harvesting machinery classified under  
classes eight and twelve, licensed in other states, and  
operated on the lands of persons other than the owner of the  
machinery under contracts for hire shall be subject to a fee  
in lieu of taxation of \$35 per machine for a 60-day period.  
The machines shall be subject to taxation under classes  
eight and twelve only if they are sold in Montana."

-End-

STATE OF MONTANA

REQUEST NO. 6-79

FISCAL NOTE

Form BD-15

In compliance with a written request received January 9, 19 79, there is hereby submitted a Fiscal Note for Senate Bill 75 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION

An Act to exempt property tax payment on vehicles owned by nonresidents temporarily employed in Montana; amending section 15-24-301, MCA.

ASSUMPTIONS

No data available

EFFECT ON LOCAL GOVERNMENTS

The impact of this proposal is thought to be minimal, even though no data are available. The impact would be the greatest at the local government level.

PREPARED BY DEPARTMENT OF REVENUE

*Richard L. Drayton*  
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1/11/79

Approved by Committee  
on Taxation

*Senate* BILL NO. 75  
*Raymond Boyer*

1  
2 INTRODUCED BY \_\_\_\_\_  
3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO EXEMPT PROPERTY TAX  
5 PAYMENT ON VEHICLES OWNED BY NONRESIDENTS TEMPORARILY  
6 EMPLOYED IN MONTANA; AMENDING SECTION 15-24-301, MCA."  
7

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

9 Section 1. Section 15-24-301, MCA, is amended to read:

10 "15-24-301. Personal property brought into the state  
11 -- assessment -- exceptions -- custom combine equipment. (1)  
12 Property in the following cases is subject to taxation and  
13 assessment for all taxes levied that year in the county in  
14 which it is located:

15 (a) any personal property (including livestock)  
16 brought, driven, or coming into this state at any time  
17 during the year that is used in the state for hire,  
18 compensation, or profit;

19 (b) property whose owner or user is engaged in gainful  
20 occupation or business enterprise in the state; or

21 (c) property which comes to rest and becomes a part of  
22 the general property of the state.

23 (2) The taxes on this property are levied in the same  
24 manner and to the same extent, except as otherwise provided,  
25 as though the property had been in the county on the regular

1 assessment date, provided that the property has not been  
2 regularly assessed for the year in some other county of the  
3 state.

4 (3) Nothing in this section shall be construed to levy  
5 a tax against a merchant or dealer within this state on  
6 goods, wares, or merchandise brought into the county to  
7 replenish the stock of the merchant or dealer in addition to  
8 the tax levied against the inventory of said merchant or  
9 dealer on the regular assessment date.

10 (4) This section shall ~~does~~ not apply to any motor  
11 vehicles vehicle brought, driven, or coming into this state  
12 by any nonresident, ~~migratory, bona fide, agricultural~~  
13 workers person temporarily employed in ~~agricultural work in~~  
14 Montana for a period not exceeding 90 days if the motor  
15 vehicles ~~are~~ vehicle is used exclusively for transportation  
16 of ~~agricultural workers~~ such person.

17 (5) Agricultural harvesting machinery classified under  
18 classes eight and twelve, licensed in other states, and  
19 operated on the lands of persons other than the owner of the  
20 machinery under contracts for hire shall be subject to a fee  
21 in lieu of taxation of \$35 per machine for a 60-day period.  
22 The machines shall be subject to taxation under classes  
23 eight and twelve only if they are sold in Montana."

-End-

SB 75

1 *Senate* BILL NO. *75*  
 2 INTRODUCED BY *Barthelme*  
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO EXEMPT PROPERTY TAX  
 5 PAYMENT ON VEHICLES OWNED BY NONRESIDENTS TEMPORARILY  
 6 EMPLOYED IN MONTANA; AMENDING SECTION 15-24-301, MCA."

7  
 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 15-24-301, MCA, is amended to read:

10 "15-24-301. Personal property brought into the state  
 11 -- assessment -- exceptions -- custom combine equipment. (1)  
 12 Property in the following cases is subject to taxation and  
 13 assessment for all taxes levied that year in the county in  
 14 which it is located:

15 (a) any personal property (including livestock)  
 16 brought, driven, or coming into this state at any time  
 17 during the year that is used in the state for hire,  
 18 compensation or profit;

19 (b) property whose owner or user is engaged in gainful  
 20 occupation or business enterprise in the state; or

21 (c) property which comes to rest and becomes a part of  
 22 the general property of the state.

23 (2) The taxes on this property are levied in the same  
 24 manner and to the same extent, except as otherwise provided,  
 25 as though the property had been in the county on the regular

1 assessment date, provided that the property has not been  
 2 regularly assessed for the year in some other county of the  
 3 state.

4 (3) Nothing in this section shall be construed to levy  
 5 a tax against a merchant or dealer within this state on  
 6 goods, wares, or merchandise brought into the county to  
 7 replenish the stock of the merchant or dealer in addition to  
 8 the tax levied against the inventory of said merchant or  
 9 dealer on the regular assessment date.

10 (4) This section ~~shall~~ **does** not apply to any motor  
 11 vehicles vehicle brought, driven, or coming into this state  
 12 by any nonresident ~~migratory, bona-fide, agricultural~~  
 13 workers person temporarily employed in ~~agricultural work in~~  
 14 Montana for a period not exceeding 90 days if the motor  
 15 vehicles ~~are~~ vehicle is used exclusively for transportation  
 16 of ~~agricultural workers~~ such person.

17 (5) Agricultural harvesting machinery classified under  
 18 classes eight and twelve, licensed in other states, and  
 19 operated on the lands of persons other than the owner of the  
 20 machinery under contracts for hire shall be subject to a fee  
 21 in lieu of taxation of \$35 per machine for a 60-day period.  
 22 The machines shall be subject to taxation under classes  
 23 eight and twelve only if they are sold in Montana."

-End-

## 1 SENATE BILL NO. 74

2 INTRODUCED BY HIMSL, REGAN

3 BY REQUEST OF THE DEPARTMENT OF ADMINISTRATION

4  
5 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
6 2-15-1005, MCA, WHICH RELATES TO THE BOARD OF INVESTMENTS."7  
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 2-15-1005, MCA, is amended to read:

10 "2-15-1005. Board of investments -- allocation --  
11 composition -- quasi-judicial. (1) There is a board of  
12 investments.13 (2) The Except as otherwise provided in this  
14 subsection, the board is allocated to the department for  
15 administrative purposes only as prescribed in 2-15-121.  
16 Personnel for the board shall be appointed by the department  
17 subject to the approval of the board, except that the board  
18 may employ an investment officer and assistant investment  
19 officer who will have general responsibility for management  
20 of the board's staff and directing investment activity. The  
21 investment officer and assistant investment officer serve at  
22 the pleasure of the board, and the board may prescribe the  
23 duties and annual salary of both.24 (3) The board is composed of five members, appointed  
25 by the governor as prescribed in 2-15-124, informed and

1 experienced in the subject of investments.

2 (4) The board is designated as a quasi-judicial board  
3 for the purposes of 2-15-124."4 SECTION 2. SECTION 2-18-103, MCA, IS AMENDED TO READ:5 "2-18-103. Officers and employees excepted. Parts 1  
6 and 2 do not apply to the following positions in state  
7 government:8 (1) elected officials and their chief deputy and  
9 executive secretary;

10 (2) officers and employees of the legislative branch;

11 (3) judges and employees of the judicial branch;

12 (4) members of boards and commissions appointed by the  
13 governor, appointed by the legislature, or appointed by  
14 other elected state officials;

15 (5) officers or members of the militia;

16 (6) agency heads appointed by the governor;

17 (7) academic and professional administrative personnel  
18 with individual contracts under the authority of the board  
19 of regents of higher education;20 (8) academic and professional administrative personnel  
21 who have entered into individual contracts with the state  
22 school for the deaf and blind under the authority of the  
23 state board of public education;24 (9) teachers under the authority of the department of  
25 institutions;

1           (10) personal staff of the elected officials enumerated  
2 in Article VI, section 1, of the constitution of Montana are  
3 exempt from 2-18-204, 2-18-205, 2-18-207, and 2-18-1011  
4 through 2-18-1013;

5           (11) legal services staff and the special assistant  
6 attorneys general under the direct control of the attorney  
7 general;

8           ~~(12) investment officer and assistant investment~~  
9 ~~officer of the board of investments."~~

-End-

## 1 SENATE BILL NO. 75

2 INTRODUCED BY HAZELBAKER, BOYLAN

3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO EXEMPT PROPERTY TAX  
5 PAYMENT ON VEHICLES OWNED BY NONRESIDENTS TEMPORARILY  
6 EMPLOYED IN MONTANA; AMENDING SECTION 15-24-301, MCA."

7

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

9 Section 1. Section 15-24-301, MCA, is amended to read:

10 \*15-24-301. Personal property brought into the state  
11 -- assessment -- exceptions -- custom combine equipment. (1)  
12 Property in the following cases is subject to taxation and  
13 assessment for all taxes levied that year in the county in  
14 which it is located:

15 (a) any personal property (including livestock)  
16 brought, driven, or coming into this state at any time  
17 during the year that is used in the state for hire,  
18 compensation, or profit;

19 (b) property whose owner or user is engaged in gainful  
20 occupation or business enterprise in the state; or

21 (c) property which comes to rest and becomes a part of  
22 the general property of the state.

23 (2) The taxes on this property are levied in the same  
24 manner and to the same extent, except as otherwise provided,  
25 as though the property had been in the county on the regular

1 assessment date, provided that the property has not been  
2 regularly assessed for the year in some other county of the  
3 state.

4 (3) Nothing in this section shall be construed to levy  
5 a tax against a merchant or dealer within this state on  
6 goods, wares, or merchandise brought into the county to  
7 replenish the stock of the merchant or dealer in addition to  
8 the tax levied against the inventory of said merchant or  
9 dealer on the regular assessment date.

10 (4) This section shall ~~not~~ apply to any motor  
11 vehicles ~~vehicle~~ brought, driven, or coming into this state  
12 by any nonresident, ~~migratory, bona fide agricultural~~  
13 workers ~~person~~ temporarily employed in agriculture ~~work in~~  
14 Montana ~~for a period not exceeding 90 days~~ if the motor  
15 vehicles ~~are~~ vehicle is used exclusively for transportation  
16 of agricultural workers ~~such person~~.

17 (5) Agricultural harvesting machinery classified under  
18 classes eight and twelve, licensed in other states, and  
19 operated on the lands of persons other than the owner of the  
20 machinery under contracts for hire, shall be subject to a fee  
21 in lieu of taxation of \$35 per machine for a 60-day period.  
22 The machines shall be subject to taxation under classes  
23 eight and twelve only if they are sold in Montana."

-End-