

CHAPTER NO. 39

SENATE BILL NO. 147

INTRODUCED BY HAGER

IN THE SENATE

January 18, 1979	Introduced and referred to Committee on Taxation.
January 24, 1979	Committee recommend bill do pass as amended. Report adopted.
January 25, 1979	Printed and placed on members' desks.
January 26, 1979	Second Reading, do pass.
January 27, 1979	Considered correctly engrossed.
January 29, 1979	Third Reading, passed. Transmitted to Second House.

IN THE HOUSE

January 30, 1979	Introduced and referred to Committee on Taxation.
February 6, 1979	Committee recommend bill be concurred in. Report adopted.
February 7, 1979	Second Reading, concurred in.
February 9, 1979	Third Reading, concurred in.

IN THE SENATE

February 9, 1979	Returned from Second House. Concurred in. Sent to enrolling. Reported correctly enrolled.
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1 Agate BILL NO. 147
 2 INTRODUCED BY Hager

3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO DEFINE THE TERM
 5 "POULTRY" FOR USE IN CONNECTION WITH TAXATION; AMENDING
 6 SECTION 15-1-101, MCA."

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

9 Section 1. Section 15-1-101, MCA, is amended to read:
 10 "15-1-101. Definitions. (1) When terms mentioned in
 11 this section are used in connection with taxation, they are
 12 defined in the following manner:

13 (a) The term "assessed value" means the value of
 14 property as defined in 15-8-111.

15 (b) The term "credit" means solvent debts, secured or
 16 unsecured, owing to a person.

17 (c) The term "improvements" includes all buildings,
 18 structures, fixtures, fences, and improvements situated
 19 upon, erected upon, or affixed to land. When the department
 20 of revenue or its agent determines that the permanency of
 21 location of a mobile home or house trailer has been
 22 established, the mobile home or house trailer is presumed to
 23 be an improvement to real property. If the mobile home or
 24 house trailer is an improvement located on land not owned by
 25 the owner of such improvement, the improvement is assessed

1 as a leasehold improvement to real property and delinquent
 2 taxes can be a lien only on the leasehold improvement.

3 (d) The term "mobile home" means forms of housing
 4 known as "trailers", "housetrailer", or "trailer coaches",
 5 exceeding 8 feet in width or 32 feet in length, designed to
 6 be moved from one place to another by an independent power
 7 connected to them.

8 (e) The term "personal property" includes everything
 9 that is the subject of ownership but that is not included
 10 within the meaning of the terms "real estate" and
 11 "improvements".

12 ~~(f) The term "poultry" includes all chickens, turkeys,~~
 13 ~~geese, ducks, and other birds raised in domestication to~~
 14 ~~produce food or feathers.~~

15 ~~(f)(g)~~ The term "property" includes moneys, credits,
 16 bonds, stocks, franchises, and all other matters and things,
 17 real, personal, and mixed, capable of private ownership.
 18 This definition must not be construed to authorize the
 19 taxation of the stocks of any company or corporation when
 20 the property of such company or corporation represented by
 21 the stocks is within the state and has been taxed.

22 ~~(g)(h)~~ The term "real estate" includes:

23 (i) the possession of, claim to, ownership of, or
 24 right to the possession of land;

25 (ii) all mines, minerals, and quarries in and under the

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 INTRODUCED BILL

1 land subject to the provisions of 15-23-501 and 15-23-901;
2 all timber belonging to individuals or corporations growing
3 or being on the lands of the United States; and all rights
4 and privileges appertaining thereto.

5 ~~(1)~~ The term "taxable value" means the percentage
6 of assessed value as provided for in chapter 6, part 1.

7 (2) The phrase "municipal corporation" or
8 "municipality" or "taxing unit" shall be deemed to include a
9 county, city, incorporated town, township, school district,
10 irrigation district, drainage district, or any person,
11 persons, or organized body authorized by law to establish
12 tax levies for the purpose of raising public revenue.

13 (3) The term "state board" or "board" when used
14 without other qualification shall mean the state tax appeal
15 board."

-End-

Approved by Committee
on Taxation

SENATE BILL NO. 147

INTRODUCED BY HAGER

A BILL FOR AN ACT ENTITLED: "AN ACT TO DEFINE THE TERM
TERMS 'POULTRY' AND 'AGRICULTURAL' FOR USE IN CONNECTION
WITH TAXATION; AMENDING SECTION 15-1-101, MCA."

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

Section 1. Section 15-1-101, MCA, is amended to read:

"15-1-101. Definitions. (1) When terms mentioned in
this section are used in connection with taxation, they are
defined in the following manner:

(A) THE TERM "AGRICULTURAL" REFERS TO THE RAISING OF
LIVESTOCK, SWINE, POULTRY, FIELD CROPS, FRUIT, AND OTHER
ANIMAL AND VEGETABLE MATTER FOR FOOD OR FIBER.

(b)(B) The term "assessed value" means the value of
property as defined in 15-8-111.

(b)(C) The term "credit" means solvent debts, secured
or unsecured, owing to a person.

(c)(D) The term "improvements" includes all buildings,
structures, fixtures, fences, and improvements situated
upon, erected upon, or affixed to land. When the department
of revenue or its agent determines that the permanency of
location of a mobile home or house trailer has been
established, the mobile home or house trailer is presumed to

be an improvement to real property. If the mobile home or
house trailer is an improvement located on land not owned by
the owner of such improvement, the improvement is assessed
as a leasehold improvement to real property and delinquent
taxes can be a lien only on the leasehold improvement.

(d)(E) The term "mobile home" means forms of housing
known as "trailers", "house trailers", or "trailer coaches",
exceeding 8 feet in width or 32 feet in length, designed to
be moved from one place to another by an independent power
connected to them.

(e)(E) The term "personal property" includes
everything that is the subject of ownership but that is not
included within the meaning of the terms "real estate" and
"improvements".

(f)(G) The term "poultry" includes all chickens,
turkeys, geese, ducks, and other birds raised in
domestication to produce food or feathers.

(f)(H) The term "property" includes moneys,
credits, bonds, stocks, franchises, and all other matters
and things, real, personal, and mixed, capable of private
ownership. This definition must not be construed to
authorize the taxation of the stocks of any company or
corporation when the property of such company or corporation
represented by the stocks is within the state and has been
taxed.

1 ~~fgtthlil~~ The term "real estate" includes:

2 (i) the possession of, claim to, ownership of, or
3 right to the possession of land;

4 (ii) all mines, minerals, and quarries in and under the
5 land subject to the provisions of 15-23-501 and 15-23-801;
6 all timber belonging to individuals or corporations growing
7 or being on the lands of the United States; and all rights
8 and privileges appertaining thereto.

9 ~~thtthlil~~ The term "taxable value" means the
10 percentage of assessed value as provided for in chapter 6,
11 part 1.

12 (2) The phrase "municipal corporation" or
13 "municipality" or "taxing unit" shall be deemed to include a
14 county, city, incorporated town, township, school district,
15 irrigation district, drainage district, or any person,
16 persons, or organized body authorized by law to establish
17 tax levies for the purpose of raising public revenue.

18 (3) The term "state board" or "board" when used
19 without other qualification shall mean the state tax appeal
20 board."

-End-

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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO DEFINE THE FERM
5 TERMS 'POULTRY' AND 'AGRICULTURAL' FOR USE IN CONNECTION
6 WITH TAXATION; AMENDING SECTION 15-1-101, MCA."

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

9 Section 1. Section 15-1-101, MCA, is amended to read:

10 "15-1-101. Definitions. (1) When terms mentioned in
11 this section are used in connection with taxation, they are
12 defined in the following manner:

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14 LIVESTOCK, SWINE, POULTRY, FIELD CROPS, FRUIT, AND OTHER
15 ANIMAL AND VEGETABLE MATTER FOR FOOD OR FIBER.

16 (b)(B) The term "assessed value" means the value of
17 property as defined in 15-8-111.

18 (b)(C) The term "credit" means solvent debts, secured
19 or unsecured, owing to a person.

20 (b)(D) The term "improvements" includes all buildings,
21 structures, fixtures, fences, and improvements situated
22 upon, erected upon, or affixed to land. When the department
23 of revenue or its agent determines that the permanency of
24 location of a mobile home or house trailer has been
25 established, the mobile home or house trailer is presumed to

1 be an improvement to real property. If the mobile home or
2 house trailer is an improvement located on land not owned by
3 the owner of such improvement, the improvement is assessed
4 as a leasehold improvement to real property and delinquent
5 taxes can be a lien only on the leasehold improvement.

6 (d)(E) The term "mobile home" means forms of housing
7 known as "trailers", "housetrailers", or "trailer coaches",
8 exceeding 8 feet in width or 32 feet in length, designed to
9 be moved from one place to another by an independent power
10 connected to them.

11 (f)(E) The term "personal property" includes
12 everything that is the subject of ownership but that is not
13 included within the meaning of the terms "real estate" and
14 "improvements".

15 (f)(G) The term "poultry" includes all chickens,
16 turkeys, geese, ducks, and other birds raised in
17 domestication to produce food or feathers.

18 (f)(g)(H) The term "property" includes moneys,
19 credits, bonds, stocks, franchises, and all other matters
20 and things, real, personal, and mixed, capable of private
21 ownership. This definition must not be construed to
22 authorize the taxation of the stocks of any company or
23 corporation when the property of such company or corporation
24 represented by the stocks is within the state and has been
25 taxed.

1 ~~§ 111~~ The term "real estate" includes:

2 (i) the possession of, claim to, ownership of, or
3 right to the possession of land;

4 (ii) all mines, minerals, and quarries in and under the
5 land subject to the provisions of 15-23-501 and 15-23-801;
6 all timber belonging to individuals or corporations growing
7 or being on the lands of the United States; and all rights
8 and privileges appertaining thereto.

9 ~~§ 111~~ The term "taxable value" means the
10 percentage of assessed value as provided for in chapter 6,
11 part 1.

12 (2) The phrase "municipal corporation" or
13 "municipality" or "taxing unit" shall be deemed to include a
14 county, city, incorporated town, township, school district,
15 irrigation district, drainage district, or any person,
16 persons, or organized body authorized by law to establish
17 tax levies for the purpose of raising public revenue.

18 (3) The term "state board" or "board" when used
19 without other qualification shall mean the state tax appeal
20 board."

-End-

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15 ANIMAL AND VEGETABLE MATTER FOR FOOD OR FIBER.

16 (B) The term "assessed value" means the value of
17 property as defined in 15-8-111.

18 (C) The term "credit" means solvent debts, secured
19 or unsecured, owing to a person.

20 (D) The term "improvements" includes all buildings,
21 structures, fixtures, fences, and improvements situated
22 upon, erected upon, or affixed to land. When the department
23 of revenue or its agent determines that the permanency of
24 location of a mobile home or housetrailer has been
25 established, the mobile home or housetrailer is presumed to

1 be an improvement to real property. If the mobile home or
2 housetrailer is an improvement located on land not owned by
3 the owner of such improvement, the improvement is assessed
4 as a leasehold improvement to real property and delinquent
5 taxes can be a lien only on the leasehold improvement.

6 (E) The term "mobile home" means forms of housing
7 known as "trailers", "housetrailer", or "trailer coaches",
8 exceeding 8 feet in width or 32 feet in length, designed to
9 be moved from one place to another by an independent power
10 connected to them.

11 (F) The term "personal property" includes
12 everything that is the subject of ownership but that is not
13 included within the meaning of the terms "real estate" and
14 "improvements".

15 (G) The term "poultry" includes all chickens,
16 turkeys, geese, ducks, and other birds raised in
17 domestication to produce food or feathers.

18 (H) The term "property" includes moneys,
19 credits, bonds, stocks, franchises, and all other matters
20 and things, real, personal, and mixed, capable of private
21 ownership. This definition must not be construed to
22 authorize the taxation of the stocks of any company or
23 corporation when the property of such company or corporation
24 represented by the stocks is within the state and has been
25 taxed.

1 ~~§ 147.01~~ The term "real estate" includes:

2 (i) the possession of, claim to, ownership of, or
3 right to the possession of land;

4 (ii) all mines, minerals, and quarries in and under the
5 land subject to the provisions of 15-23-501 and 15-23-801;
6 all timber belonging to individuals or corporations growing
7 or being on the lands of the United States; and all rights
8 and privileges appertaining thereto.

9 ~~§ 147.02~~ The term "taxable value" means the
10 percentage of assessed value as provided for in chapter 6,
11 part 1.

12 (2) The phrase "municipal corporation" or
13 "municipality" or "taxing unit" shall be deemed to include a
14 county, city, incorporated town, township, school district,
15 irrigation district, drainage district, or any person,
16 persons, or organized body authorized by law to establish
17 tax levies for the purpose of raising public revenue.

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-End-