House Bill 129

In The House

January 9, 1981

Introduced and referred to Committee on Taxation.

February 2, 1981

Committee recommend bill do not pass.

15-8-202, MCA."

1 HOUSE BILL NO. 128
2 INTRODUCED BY Harrington Communication
3 Manaham feetage Communication
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROHIBIT IMPOSITION
5 OF BACK TAXES ON A VEHICLE FOR A PERIOD IN WHICH IT IS NOT
6 OPERATED ON THE HIGHWAYS OF THE STATE; AMENDING SECTION

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

Section 1. Section 15-8-202, MCA, is amended to read:

#15-8-262. Motor vehicle assessment. (1) (a) The department or its agent must, in each year, ascertain and assess all motor vehicles other than motor homes, travel trailers, 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.

(b) No tax may be assessed against motor vehicles that constitute inventory of motor vehicle dealers as of January
 These vehicles and all other motor vehicles prought 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.

- (c) "Purchasers" includes dealers who apply for registration or reregistration of motor vehicles, except as otherwise provided by 61-3-502.
 - (d) 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 Except as provided in [section 2]. in all cases where taxes or a fee in lieu of tax were required to be paid, 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 been paid by a prior applicant or owner.

NEW_SECTION. Section 2. No tax on vehicle for period of nonuse of highways. No vehicle property tax or fee in lieu of tax may be assessed and payment required for a period in which a vehicle is not operated on the highways of the state if:

- (1) the period exceeds 1 year; and
- 23 (2) the owner of the motor vehicle files with the
 24 county treasurer upon a form prescribed by the department of
 25 revenue an affidavit stating that during the period declared

- 1 in the affidavit the vehicle was not operated on the
- 2 highways of the state.
- 3 Section 3. Codification instruction. Section 2 is
- 4 intended to be codified as an integral part of Title 61,
- 5 chapter 3, part 5, and the provisions of Title 61 apply to
- 6 section 2.

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