

HOUSE BILL NO. 288
INTRODUCED BY FABREGA

IN THE HOUSE

January 16, 1981	Introduced and referred to Committee on Taxation.
January 17, 1981	Fiscal note requested.
January 20, 1981	Fiscal note returned.
February 24, 1981	Committee recommend bill do pass. Report adopted.
March 3, 1981	Bill printed and placed on members' desks. Second reading, do pass.
March 4, 1981	Considered correctly engrossed.
March 5, 1981	Third reading, passed. Ayes, 94; Noes, 0. Transmitted to Senate.

IN THE SENATE

March 6, 1981	Introduced and referred to Committee on Taxation.
March 14, 1981	Committee recommend bill be concurred in. Report adopted.
March 17, 1981	Motion pass consideration.
March 18, 1981	Second reading, concurred in.
March 20, 1981	Third reading, concurred in. Ayes, 39; Noes, 9.

IN THE HOUSE

March 21, 1981	Returned from Senate. Concurred in. Sent to enrolling. Reported correctly enrolled.
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HOUSE BILL NO. 288

INTRODUCED BY *Talbot*

A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR INTEREST AND A PENALTY ON DELINQUENT PROPERTY TAXES OWED ON MOBILE HOMES AND HOUSETRAILERS THAT ARE NOT TAXED AS IMPROVEMENTS; AMENDING SECTIONS 15-24-202 AND 15-24-302, MCA."

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

Section 1. Section 15-24-202, MCA, is amended to read:

"15-24-202. ~~Tax-paid Payment of tax -- interest and penalty -- display of tax-paid sticker ---display-required.~~

(1) The owner of a mobile home or house trailer which is not taxed as an improvement, as improvements are defined in 15-1-101, shall pay the personal property tax in two payments, except as provided in 15-24-206(2). The first payment is due within 30 days from the date of the notice of taxes due. The second payment is due no later than September 30 of the year in which the property is assessed.

~~(2) Tax due on a mobile home or house trailer not taxed as an improvement that is not paid on or before September 30 of the year that the property is assessed is delinquent and is subject to the same interest and penalty as delinquent property taxes under 15-16-102. Interest begins to accrue as of September 30 of the year the property is assessed.~~

(3) The department of revenue shall issue tax-paid stickers to the county treasurers. The treasurers shall issue the stickers to the owners of mobile homes and house trailers if the taxes ~~and any interest and penalty owed~~ are paid in full. An owner shall then display the sticker, which must be visible from the exterior of the mobile home or house trailer. No mobile home movement permit provided for in 15-24-206 may be issued unless the taxes have been paid in full to the county treasurer."

Section 2. Section 15-24-302, MCA, is amended to read:

"15-24-302. Collection, procedure. All property mentioned in 15-24-301 is assessed at the same value as property of like kind and character, and the assessment, levy, and collection of the tax are governed by the provisions of 15-8-408; 15-16-111 through 15-16-115; 15-16-404; chapter 17, part 9; and 15-24-202~~(1)~~; as amended, except livestock taxation governed by 81-7-104 and Title 31, chapter 7, part 2."

-End-

STATE OF MONTANA

REQUEST NO. 148-81

FISCAL NOTE

Form BD-15

In compliance with a written request received January 19, 19 81, there is hereby submitted a Fiscal Note for HOUSE BILL 288 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA).

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.

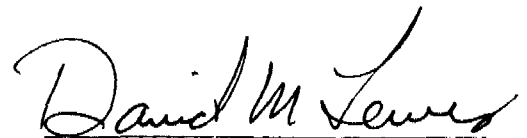
DESCRIPTION

An act to provide for interest and a penalty on delinquent property taxes owed on mobile homes and housetrailerers that are not taxed as improvements.

FISCAL IMPACT

MINIMAL FISCAL IMPACT

PREPARED BY THE DEPARTMENT OF REVENUE



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-20-81

Approved by Committee
on Taxation

HOUSE BILL NO. 288

INTRODUCED BY *Thompson*

A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR INTEREST AND A PENALTY ON DELINQUENT PROPERTY TAXES OWED ON MOBILE HOMES AND HOUSETRAILERS THAT ARE NOT TAXED AS IMPROVEMENTS; AMENDING SECTIONS 15-24-202 AND 15-24-302, MCA."

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

Section 1. Section 15-24-202, MCA, is amended to read:

"15-24-202. ~~Tax-paid Payment of tax --- interest and penalty --- display of tax-paid sticker --- display required.~~

(1) The owner of a mobile home or housetrailer which is not taxed as an improvement, as improvements are defined in 15-1-101, shall pay the personal property tax in two payments, except as provided in 15-24-206(2). The first payment is due within 30 days from the date of the notice of taxes due. The second payment is due no later than September 30 of the year in which the property is assessed.

~~(2) Tax due on a mobile home or housetrailer not taxed as an improvement that is not paid on or before September 30 of the year that the property is assessed is delinquent and is subject to the same interest and penalty as delinquent property taxes under 15-16-102. Interest begins to accrue as of September 30 of the year the property is assessed.~~

(1) The department of revenue shall issue tax-paid stickers to the county treasurers. The treasurers shall issue the stickers to the owners of mobile homes and housetrailers if the taxes ~~and any interest and penalty owed~~ are paid in full. An owner shall then display the sticker, which must be visible from the exterior of the mobile home or housetrailer. No mobile home movement permit provided for in 15-24-206 may be issued unless the taxes have been paid in full to the county treasurer."

Section 2. Section 15-24-302, MCA, is amended to read:

"15-24-302. Collection procedure. All property mentioned in 15-24-301 is assessed at the same value as property of like kind and character, and the assessment, levy, and collection of the tax are governed by the provisions of 15-8-408; 15-16-111 through 15-16-115; 15-16-404; chapter 17, part 9; and 15-24-202~~(1)~~; as amended, except livestock taxation governed by 61-7-104 and Title 81, chapter 7, part 2."

-End-

1 HOUSE BILL NO. 238
2 INTRODUCED BY FABREGA
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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR INTEREST
5 AND A PENALTY ON DELINQUENT PROPERTY TAXES OWED ON MOBILE
6 HOMES AND HOUSETRAILERS THAT ARE NOT TAXED AS IMPROVEMENTS;
7 AMENDING SECTIONS 15-24-202 AND 15-24-302, MCA."

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

10 Section 1. Section 15-24-202, MCA, is amended to read:

11 "15-24-202. Tax-paid Payment of tax -- interest and
12 penalty -- display of tax-paid sticker ---display-required.

13 (1) The owner of a mobile home or housetrailer which is not
14 taxed as an improvement, as improvements are defined in
15 15-1-101, shall pay the personal property tax in two
16 payments, except as provided in 15-24-206(2). The first
17 payment is due within 30 days from the date of the notice of
18 taxes due. The second payment is due no later than September
19 30 of the year in which the property is assessed.

20 (2) Tax due on a mobile home or housetrailer not taxed
21 as an improvement that is not paid on or before September 30
22 of the year that the property is assessed is delinquent and
23 is subject to the same interest and penalty as delinquent
24 property taxes under 15-16-102. Interest begins to accrue as
25 of September 30 of the year the property is assessed.

1 (3) The department of revenue shall issue tax-paid
2 stickers to the county treasurers. The treasurers shall
3 issue the stickers to the owners of mobile homes and
4 housetrailer if the taxes and any interest and penalty owed
5 are paid in full. An owner shall then display the sticker,
6 which must be visible from the exterior of the mobile home
7 or housetrailer. No mobile home movement permit provided for
8 in 15-24-206 may be issued unless the taxes have been paid
9 in full to the county treasurer."

10 Section 2. Section 15-24-302, MCA, is amended to read:

11 "15-24-302. Collection procedure. All property
12 mentioned in 15-24-301 is assessed at the same value as
13 property of like kind and character, and the assessment,
14 levy, and collection of the tax are governed by the
15 provisions of 15-8-408; 15-16-111 through 15-16-115;
16 15-16-404; chapter 17, part 9; and 15-24-202(1); as amended,
17 except livestock taxation governed by 81-7-104 and Title 81,
18 chapter 7, part 2."

-End-