

HOUSE BILL NO. 305

INTRODUCED BY DOZIER

BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE HOUSE

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| January 17, 1981 | Introduced and referred to Committee on Taxation. |
| January 20, 1981 | Fiscal note requested. |
| January 26, 1981 | Fiscal note returned. |
| March 11, 1981 | Committee recommend bill do pass as amended. Report adopted. |
| March 12, 1981 | Bill printed and placed on members' desks. |
| March 14, 1981 | Second reading, do pass as amended. |
| March 16, 1981 | Correctly engrossed. |
| March 17, 1981 | Third reading, passed. Ayes, 36; Noes, 9. Transmitted to Senate. |

IN THE SENATE

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| March 18, 1981 | Introduced and referred to Committee on Taxation. |
| March 24, 1981 | Committee recommend bill be concurred in. Report adopted. |
| March 26, 1981 | Second reading, concurred in. |
| March 28, 1981 | Third reading, concurred in. Ayes, 46; Noes, 2. |

IN THE HOUSE

March 28, 1981

Returned from Senate. Con-
curred in. Sent to enrolling.

Reported correctly enrolled.

1 application to the county assessor. The county assessor
2 shall enter on the application in a space to be provided for
3 that purpose the market value and taxable value of the
4 vehicle for as of January 1 of the year for which the
5 application for registration is made.

6 (2) Except as provided in subsection (3), motor
7 vehicles, other than motor homes, travel trailers, or mobile
8 homes as defined in 15-1-101(1), are assessed for taxes on
9 January 1 in each year irrespective of the time fixed by law
10 for the assessment of other classes of personal property and
11 irrespective of whether the levy and tax may be a lien upon
12 real property within the state. In no event may any motor
13 vehicle be subject to assessment, levy, and taxation more
14 than once in each year.

15 (3) Vehicles subject to the provisions of 61-3-313
16 through 61-3-316 shall be assessed as of the first day of
17 the registration period, using market value as of January 1
18 of the year of assessment; and a lien for taxes and fees due
19 thereon shall occur on the anniversary date of the
20 registration and shall continue until such fees and taxes
21 have been paid."

22 Section 3. Applicability. This act applies to the
23 assessment of motor vehicles on or after January 1, 1982.

-End-

STATE OF MONTANA

REQUEST NO. 163-81

FISCAL NOTE

Form BD-15

In compliance with a written request received January 22, 19 81, there is hereby submitted a Fiscal Note for HOUSE BILL 305 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.

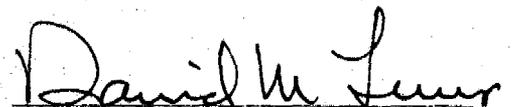
DESCRIPTION

An act to use market value as of January 1 of the assessment year in assessing motor vehicles subject to staggered registration.

FISCAL IMPACT

The market value as of January 1 of the assessment year is currently used in assessing motor vehicles. Therefore, the proposal would have no fiscal impact.

PREPARED BY THE DEPARTMENT OF REVENUE



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-26-81

Approved by Committee
on Taxation

HOUSE BILL NO. 305

INTRODUCED BY DOZIER

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO USE A SEMIANNUAL
MARKET VALUE AS--OF--JANUARY--1--OF--THE--ASSESSMENT--YEAR IN
ASSESSING MOTOR VEHICLES SUBJECT TO STAGGERED REGISTRATION;
AMENDING SECTIONS 15-8-202 AND 61-3-503, MCA; AND PROVIDING
AN APPLICABILITY DATE."

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

Section 1. 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 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 assessment for all motor vehicles will be made
using THE market value as--of--January--1--of--the--year--of
assessment OF THE VEHICLE AS CONTAINED IN THE MOST RECENT,
COMPREHENSIVE, SEMIANNUAL VOLUME OF THE MOUNTAIN STATES
EDITION OF THE NATIONAL AUTOMOBILE DEALERS ASSOCIATION
OFFICIAL USED CAR GUIDE. 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
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 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 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."

Section 2. Section 61-3-503, MCA, is amended to read:

"61-3-503. Assessment. (1) * EXCEPT AS PROVIDED IN
SUBSECTION (3), A person who files an application for

1 registration or reregistration of a motor vehicle, other
 2 than a motor home, travel trailer, or a mobile home as
 3 defined in 15-1-101(1), shall before filing such application
 4 with the county treasurer submit the application to the
 5 county assessor. The county assessor shall enter on the
 6 application in a space to be provided for that purpose the
 7 market value and taxable value of the vehicle for as of
 8 January 1 of the year for which the application for
 9 registration is made.

10 (2) Except as provided in subsection (3), motor
 11 vehicles, other than motor homes, travel trailers, or mobile
 12 homes as defined in 15-1-101(1), are assessed for taxes on
 13 January 1 in each year irrespective of the time fixed by law
 14 for the assessment of other classes of personal property and
 15 irrespective of whether the levy and tax may be a lien upon
 16 real property within the state. In no event may any motor
 17 vehicle be subject to assessment, levy, and taxation more
 18 than once in each year.

19 (3) Vehicles subject to the provisions of 61-3-313
 20 through 61-3-316 shall be assessed as of the first day of
 21 the registration period, using THE market value as of
 22 January 1 of the year of assessment OF THE VEHICLE AS
 23 CONTAINED IN THE MOST RECENT, COMPREHENSIVE, SEMIANNUAL
 24 VOLUME OF THE MOUNTAIN STATES EDITION OF THE NATIONAL
 25 AUTOMOBILE DEALERS ASSOCIATION OFFICIAL USED CAR GUIDE; and

1 a lien for taxes and fees due thereon shall occur on the
 2 anniversary date of the registration and shall continue
 3 until such fees and taxes have been paid."

4 Section 3. Applicability. This act applies to the
 5 assessment of motor vehicles on or after January 1, 1982
 6 1981.

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22 ASSESSMENT ~~as of January 1 of the year of assessment~~ OF THE
23 VEHICLE AS CONTAINED IN THE MOST RECENT, ~~COMPREHENSIVE,~~
24 SEMIANNUAL VOLUME OF THE MOUNTAIN STATES EDITION OF THE
25 NATIONAL AUTOMOBILE DEALERS ASSOCIATION OFFICIAL USED CAR

1 GUIDE. The motor vehicles shall be assessed in each year to
2 the persons by whom owned or claimed or in whose possession
3 or control they were at midnight of January 1 or the
4 anniversary registration date thereof, whichever is
5 applicable.

6 (b) No tax may be assessed against motor vehicles that
7 constitute inventory of motor vehicle dealers as of January
8 1. These vehicles and all other motor vehicles brought into
9 the state subsequent to January 1 as motor vehicle dealers'
10 inventories shall be assessed to their respective purchasers
11 as of the dates the vehicles are registered by the
12 purchasers.

13 (c) "Purchasers" includes dealers who apply for
14 registration or reregistration of motor vehicles, except as
15 otherwise provided by 61-3-502.

16 (d) Goods, wares, and merchandise of motor vehicle
17 dealers, other than new motor vehicles and new mobile homes,
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19 (2) In all cases where taxes or a fee in lieu of tax
20 were required to be paid, the applicant for registration or
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