

House Bill 308

In The House

January 17, 1981	Introduced and referred to Committee on Taxation.
January 22, 1981	Committee recommend bill do pass.
January 23, 1981	Bill printed and placed on members' desks.
January 24, 1981	Second reading do pass.
January 26, 1981	Considered correctly engrossed.
	Third reading passed.

In The Senate

January 27, 1981	Introduced and referred to Committee on Taxation.
April 23, 1981	Died in Committee.

HOUSE BILL NO. 308

INTRODUCED BY

Wendell Bengtson

A BILL FOR AN ACT ENTITLED: "AN ACT TO PERMIT THE PAYMENT OF PERSONAL PROPERTY TAXES THAT ARE NOT A LIEN ON REAL PROPERTY ON THE SAME DATES AS PROPERTY TAXES ON MOBILE HOMES IF THE PROPERTY CANNOT OR WILL NOT BE REMOVED FROM THE STATE; AMENDING SECTIONS 15-16-113 AND 15-24-905, MCA."

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

Section 1. Section 15-16-113, MCA, is amended to read:

"15-16-113. Personal property -- duty of treasurer.

(1) The county treasurer shall collect taxes on all personal property, ~~only in the case provided in 15-16-111.~~

~~(2) If personal property taxes are not a lien upon real property sufficient to secure payment of such taxes and it appears that the property can and will be removed from the state prior to the time for payment of taxes provided in 15-24-202 for mobile homes, the county treasurer shall immediately upon receipt of the report prescribed by 15-16-111 learning of such property~~ notify the person or persons against whom the tax is assessed and any person who has a properly perfected security interest of record with the division of motor vehicles, department of justice, that the amount of such tax is due and payable at the county

treasurer's office. The county treasurer shall, at the time of receiving the report and in any event within 30 days from the receipt of such report, levy upon and take into his possession the personal property against which a tax is assessed or any other personal property in the hands of the delinquent taxpayer and proceed to sell the same in the same manner as property is sold on execution by the sheriff. The county treasurer may, for the purpose of making the levy and sale, direct the sheriff to make the levy and sale. The sheriff, undersheriff, or any deputy sheriff of the county is ex officio a deputy county treasurer for such purposes, and either may act and receive payment of such taxes. The sheriff may receive the same fees as he is entitled to in making a seizure and sale under execution.

~~(3) If personal property taxes are not a lien upon real property sufficient to secure payment of such taxes and it appears that the property cannot or will not be removed from the state prior to the time for payment of taxes provided in 15-24-202, such taxes are payable as provided in 15-24-202. The county treasurer upon learning of the property shall notify the person against whom the tax is assessed that the taxes are payable at the times provided for in 15-24-202.~~

~~(2)(4)~~ The county treasurer and his sureties are liable on his official bond for all taxes on personal

1 property remaining uncollected by reason of the willful
 2 failure and neglect of the treasurer to levy upon and sell
 3 such personal property for the taxes levied thereon."

4 Section 2. Section 15-24-905, MCA, is amended to read:

5 "15-24-905. Livestock brought into state -- notice to
 6 department of revenue or its agent -- time for payment. (1)
 7 The owner or the agent, manager, or foreman of any person,
 8 corporation, or association bringing livestock into this
 9 state after January 1 shall immediately after said livestock
 10 crosses the state line forward to the department of revenue
 11 or its agent in the county into which the livestock is moved
 12 a registered or certified letter, which letter shall contain
 13 the name of the owner of such livestock, the number thereof,
 14 the brand thereon, and the ages of the same, together with
 15 the time and place at which said livestock was brought
 16 across the state line, provided that the department of
 17 livestock at least once each month furnish from its own
 18 records to the department of revenue or its agent in the
 19 county into which such livestock is moved a list of the
 20 number and kind of livestock so moved, together with the
 21 name of the owner thereof.

22 (2) The tax due on livestock brought into this state
 23 must be paid ~~within 30 days after receiving the tax notice~~
 24 as provided in 15-16-113.

25 (3) Livestock on which tax is owed under this section

1 may not be removed from the county until the taxes have been
 2 paid."

-End-

Approved by Committee
on Taxation

HOUSE BILL NO. 308

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Yardley Brighton

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treasurer's office. The county treasurer shall, at the time of receiving the report and in any event within 30 days from the receipt of such report, levy upon and take into his possession the personal property against which a tax is assessed or any other personal property in the hands of the delinquent taxpayer and proceed to sell the same in the same manner as property is sold on execution by the sheriff. The county treasurer may, for the purpose of making the levy and sale, direct the sheriff to make the levy and sale. The sheriff, undersheriff, or any deputy sheriff of the county is ex officio a deputy county treasurer for such purposes, and either may act and receive payment of such taxes. The sheriff may receive the same fees as he is entitled to in making a seizure and sale under execution.

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11 or its agent in the county into which the livestock is moved
12 a registered or certified letter, which letter shall contain
13 the name of the owner of such livestock, the number thereof,
14 the brand thereon, and the ages of the same, together with
15 the time and place at which said livestock was brought
16 across the state line, provided that the department of
17 livestock at least once each month furnish from its own
18 records to the department of revenue or its agent in the
19 county into which such livestock is moved a list of the
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21 name of the owner thereof.

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