

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.

1 HOUSE BILL NO. 308
2 INTRODUCED BY Wardley Bengtson
3

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

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

11 Section 1. Section 15-16-113, MCA, is amended to read:
12 "15-16-113. Personal property -- duty of treasurer.
13 (1) The county treasurer shall collect taxes on all personal
14 property, ~~and~~ as provided in 15-16-113.

15 121. If personal property taxes are not a lien upon
16 real property sufficient to secure payment of such taxes and
17 it appears that the property can and will be removed from
18 the state prior to the time for payment of taxes provided in
19 15-24-202 for mobile homes, the county treasurer shall
20 immediately upon receipt--of--the--report--prescribed--by
21 #5-16-111 learning of such property notify the person or
22 persons against whom the tax is assessed and any person who
23 has a properly perfected security interest of record with
24 the division of motor vehicles, department of justice, that
25 the amount of such tax is due and payable at the county

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

15 (3) If personal property taxes are not a lien upon
16 real property sufficient to secure payment of such taxes and
17 it appears that the property cannot or will not be removed
18 from the state prior to the time for payment of taxes
19 provided in 15-24-202, such taxes are payable as provided in
20 15-24-202. The county treasurer upon learning of the
21 property shall notify the person against whom the tax is
22 assessed that the taxes are payable at the times provided
23 for in 15-24-202.

24 ~~27141~~ The county treasurer and his sureties are
25 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

INTRODUCED BY Wardell Bingham

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, ~~and~~ ~~in~~ ~~the~~ ~~the~~ ~~provided~~ ~~in~~ ~~15-16-113~~.

~~(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 15-16-113 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.~~

~~(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-

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12 "15-16-113. Personal property -- duty of treasurer.
13 (1) The county treasurer shall collect taxes on all personal
14 property, and--in-the-case-provided-in-15-16-113,

16 (21) If personal property taxes are not a lien upon
17 real property sufficient to secure payment of such taxes and
18 it appears that the property can and will be removed from
19 the state prior to the time for payment of taxes provided in
20 15-24-202 for mobile homes, the county treasurer shall
21 immediately upon receipt--of--the--report--prescribed--by
22 15-16-111 learning of such property notify the person or
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25 the division of motor vehicles, department of justice, that

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2 of receiving the report and in any event within 30 days from
3 the receipt of such report, levy upon and take into his
4 possession the personal property against which a tax is
5 assessed or any other personal property in the hands of the
6 delinquent taxpayer and proceed to sell the same in the same
7 manner as property is sold on execution by the sheriff. The
8 county treasurer may, for the purpose of making the levy and
9 sale, direct the sheriff to make the levy and sale. The
10 sheriff, undersheriff, or any deputy sheriff of the county
11 is ex officio a deputy county treasurer for such purposes,
12 and either may act and receive payment of such taxes. The
13 sheriff may receive the same fees as he is entitled to in
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11 or its agent in the county into which the livestock is moved
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13 the name of the owner of such livestock, the number thereof,
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21 name of the owner thereof.

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23 must be paid within 30 days after receiving the tax notice
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25 (3) Livestock on which tax is owed under this section

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-End-