HOUSE BILL NO. 540

INTRODUCED BY HUENNEKENS

IN THE HOUSE

January 28, 1981	Introduced and referred to Committee on Taxation.
February 16, 1981	Committee recommend bill do pass. Report adopted.
February 17, 1981	Bill printed and placed on members' desks.
February 19, 1981	Second reading, do pass.
February 20, 1981	Considered correctly engrossed.
February 24, 1981	Third reading, passed. Ayes, 98; Noes, 0. Transmitted to Senate.
IN THE SENATE	
March 2, 1981	Introduced and referred to Committee on Taxation.
March 18, 1981	Committee recommend bill be concurred in. Report adopted.
March 20, 1981	Second reading, concurred in.
March 23, 1981	Third reading, concurred in. Ayes, 47; Noes, 2.
IN THE HOUSE	
March 24, 1981	Returned from Senate. Con-

Reported correctly enrolled.

curred in. Sent to enrolling.

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HOUSE BILL NO. 540 1 INTRODUCED BY Huennelsens 2 3 A BILL FOR AN ACT ENTITLED: "AN ACT FOR ADJUSTING THE 4 REGISTRATION DATE FOR AIRCRAFT TO ELIMINATE CONFLICTS WITH 5 OTHER TAXATION LAWS; AMENDING SECTIONS 15-24-304, 67-3-201, 6 AND 67-3-202. MCA." 7 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 9 Section 1. Section 15-24-304, MCA, is amended to read: 10 #15-24-304. Prorated taxes -- aircraft. A person who 11 12 acquires an aircraft required to be registered under 13 subsections (2) through (6) of 67-3-201 after March-1 June 1 in any year shall register the aircraft within 30 days of 14 15 acquiring it. The county assessor shall prorate the personal property tax due on the aircraft for the remaining portion 16 17 of the year in the manner provided in 15-24-303." 18 Section 2. Section 67-3-201, MCA, is amended to read: 19 #67-3-201. Aircraft registration and licensing. (1) Except as provided in 67-3-102, a person may not operate or 29

cause or authorize to be operated a civil aircraft within

this state unless the aircraft has an appropriate effective

license, certificate, or permit issued by the United States

government which has been registered with the department and

the registration with the department is in force.

(2) Aircraft customarily kept in this state shall be 1 2 registered with the department, which may charge a fee 3 therefor of not more than \$10. The registration shall be 4 renewed annually on or before Merch-1 June 1 each year. 5 (3) Section 67-3-202 and subsections (2) through (6) of this section shall not apply to: 6 7 (a) aircraft owned and operated by the federal 8 government, the state, or any political subdivision thereof; 9 (b) aircraft owned and held by an aircraft dealer 10 solely for the purpose of resale; 11 (c) aircraft operated by an airline company and 12 regularly scheduled for the primary purpose of carrying 13 persons or property for hire in interstate or international transportation; or 14 15 (d) dismantled or otherwise nonflyable aircraft. (4) An aircraft shall be registered as property within 16 17 a particular county of the state. This county shall be the 18 county of the owner's principal residence, if the owner is a

19 natural person, or the owner's principal place of doing 20 business in the state, if the owner is not a natural person. 21 However, if the owner declares by affidavit that the 22 aircraft is customarily kept at a landing facility in 23 another county within the state, he may register the 24 aircraft as property within such other county.

25 (5) Except as provided in 15-6-210, all aircraft shall

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be subject to all state, county, and school district tax
 levies and all other levies designated for aircraft- or
 airport-related uses. Such aircraft shall not be liable for
 other city tax levies.

5 (6) Aircraft not registered in the state but entering
6 the state to engage in commercial operations shall be
7 registered prior to commencing operation."

8 Section 3. Section 67-3-202, MCA, is amended to read: 9 "67-3-202. Penalty for registration violations. (1) 10 When an aircraft required to be registered under the 11 provisions of subsections (2) through (6) of 67-3-201 is not 12 registered on or before March--1 June_1 of the current 13 calendar year, a penalty fee of \$100 shall be added to the registration fee and collected. Registration of an aircraft 14 15 in the name of the applicant for the year immediately 16 preceding the year for which application for registration is 17 made shall be prima facie evidence that the aircraft has 18 been based in this state during the year for which 19 application for registration is made.

(2) Except for aircraft exempt from property taxation
as provided in 15-6-210, an application for registration
shall be accompanied by a copy of the receipt for or
statement of personal property tax paid, signed by the
treasurer of the county where the aircraft is registered or
a statement of lien assignment against real property signed

1 by the county assessor where the aircraft is registered. A 2 person who pays personal property tax on his aircraft to any 3 jurisdiction other than the county where the aircraft is 4 required to be registered is liable for the tax in that 5 county without credit for such other taxes paid. In addition 6 to this civil liability, a person who attempts to establish 7 the situs of his aircraft in any jurisdiction other than the 8 county where the aircraft is required to be registered with 9 intent to avoid payment of taxes to that county commits the 10 offense of false swearing as defined in 45-7-202.

11 (3) A person who operates an aircraft required to be 12 registered in the state without having displayed upon such 13 aircraft a certificate of registration issued by the 14 department for that aircraft commits a misdemeanor."

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Approved by Committee on Taxation

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1 (2) Aircraft customarily kept in this state shall be 2 registered with the department, which may charge a fee 3 therefor of not more than \$10. The registration shall be 4 renewed annually on or before <u>March-1 June 1</u> each year.

5 (3) Section 67-3-202 and subsections (2) through (o)
6 of this section shall not apply to:

7 (a) aircraft owned and operated by the federal
8 government, the state, or any political subdivision thereof;
9 (b) aircraft owned and held by an aircraft dealer

10 solely for the purpose of resale;

(c) aircraft operated by an airline company and
 regularly scheduled for the primary purpose of carrying
 persons or property for hire in interstate or international
 transportation; or

15 (d) dismantled or otherwise nonflyable aircraft.

(4) An aircraft shall be registered as property within 16 17 a particular county of the state. This county shall be the 18 county of the owner's principal residence, if the owner is a 19 natural person, or the owner's principal place of doing 20 business in the state, if the owner is not a natural person. However, if the owner declares by affidavit that the 21 aircraft is customarily kept at a landing facility in 22 23 another county within the state, he may register the aircraft as property within such other county. 24

25 (5) Except as provided in 15-6-210, all aircraft shall

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12 registered in the state without having displayed upon such 13 aircraft a certificate of registration issued by the 14 department for that aircraft commits a misdemeanor."

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REFERENCE BILL

H8 0540/02

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