

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. Concurred in. Sent to enrolling. Reported correctly enrolled.
----------------	--

1 HOUSE BILL NO. 540
2 INTRODUCED BY Huennich

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT FOR ADJUSTING THE
5 REGISTRATION DATE FOR AIRCRAFT TO ELIMINATE CONFLICTS WITH
6 OTHER TAXATION LAWS; AMENDING SECTIONS 15-24-304, 67-3-201,
7 AND 67-3-202, MCA."

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

10 Section 1. Section 15-24-304, MCA, is amended to read:
11 "15-24-304. Prorated taxes -- aircraft. A person who
12 acquires an aircraft required to be registered under
13 subsections (2) through (6) of 67-3-201 after ~~March 1~~ June 1
14 in any year shall register the aircraft within 30 days of
15 acquiring it. The county assessor shall prorate the personal
16 property tax due on the aircraft for the remaining portion
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)
20 Except as provided in 67-3-102, a person may not operate or
21 cause or authorize to be operated a civil aircraft within
22 this state unless the aircraft has an appropriate effective
23 license, certificate, or permit issued by the United States
24 government which has been registered with the department and
25 the registration with the department is in force.

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 ~~March 1~~ June 1 each year.

5 (3) Section 67-3-202 and subsections (2) through (6)
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;

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
14 transportation; or

15 (d) dismantled or otherwise nonflyable aircraft.

16 (4) An aircraft shall be registered as property within
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

-2- INTRODUCED BILL
HB 540

1 be subject to all state, county, and school district tax
2 levies and all other levies designated for aircraft- or
3 airport-related uses. Such aircraft shall not be liable for
4 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~~ June 1 of the current
13 calendar year, a penalty fee of \$100 shall be added to the
14 registration fee and collected. Registration of an aircraft
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.

20 (2) Except for aircraft exempt from property taxation
21 as provided in 15-6-210, an application for registration
22 shall be accompanied by a copy of the receipt for or
23 statement of personal property tax paid, signed by the
24 treasurer of the county where the aircraft is registered or
25 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."

-End-

1 be subject to all state, county, and school district tax
2 levies and all other levies designated for aircraft- or
3 airport-related uses. Such aircraft shall not be liable for
4 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
14 registration fee and collected. Registration of an aircraft
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.

20 (2) Except for aircraft exempt from property taxation
21 as provided in 15-6-210, an application for registration
22 shall be accompanied by a copy of the receipt for or
23 statement of personal property tax paid, signed by the
24 treasurer of the county where the aircraft is registered or
25 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."

-End-

1 be subject to all state, county, and school district tax
 2 levies and all other levies designated for aircraft- or
 3 airport-related uses. Such aircraft shall not be liable for
 4 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~~ June 1 of the current
 13 calendar year, a penalty fee of \$100 shall be added to the
 14 registration fee and collected. Registration of an aircraft
 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.

20 (2) Except for aircraft exempt from property taxation
 21 as provided in 15-6-210, an application for registration
 22 shall be accompanied by a copy of the receipt for or
 23 statement of personal property tax paid, signed by the
 24 treasurer of the county where the aircraft is registered or
 25 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."

-End-

1 HOUSE BILL NO. 540

2 INTRODUCED BY HUENNEKENS

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT FOR ADJUSTING THE
5 REGISTRATION DATE FOR AIRCRAFT TO ELIMINATE CONFLICTS WITH
6 OTHER TAXATION LAWS; AMENDING SECTIONS 15-24-304, 67-3-201,
7 AND 67-3-202, MCA."
8

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

10 Section 1. Section 15-24-304, MCA, is amended to read:

11 "15-24-304. Prorated taxes -- aircraft. A person who
12 acquires an aircraft required to be registered under
13 subsections (2) through (6) of 67-3-201 after ~~March 1~~ June 1
14 in any year shall register the aircraft within 30 days of
15 acquiring it. The county assessor shall prorate the personal
16 property tax due on the aircraft for the remaining portion
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)
20 Except as provided in 67-3-102, a person may not operate or
21 cause or authorize to be operated a civil aircraft within
22 this state unless the aircraft has an appropriate effective
23 license, certificate, or permit issued by the United States
24 government which has been registered with the department and
25 the registration with the department is in force.

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 ~~March 1~~ June 1 each year.

5 (3) Section 67-3-202 and subsections (2) through (6)
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;

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
14 transportation; or

15 (d) dismantled or otherwise nonflyable aircraft.

16 (4) An aircraft shall be registered as property within
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

1 be subject to all state, county, and school district tax
2 levies and all other levies designated for aircraft- or
3 airport-related uses. Such aircraft shall not be liable for
4 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~~ June 1 of the current
13 calendar year, a penalty fee of \$100 shall be added to the
14 registration fee and collected. Registration of an aircraft
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.

20 (2) Except for aircraft exempt from property taxation
21 as provided in 15-6-210, an application for registration
22 shall be accompanied by a copy of the receipt for or
23 statement of personal property tax paid, signed by the
24 treasurer of the county where the aircraft is registered or
25 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."

-End-