

Senate Bill 252

In The Senate

January 23, 1981	Introduced and referred to Committee on Taxation.
	Fiscal note requested.
January 30, 1981	Fiscal note returned.
March 28, 1981	Committee recommend bill do pass as amended.
March 30, 1981	Bill printed and placed on members' desks.
April 1, 1981	Second reading do pass.
April 2, 1981	Correctly engrossed.
April 3, 1981	Third reading passed.

In The House

April 4, 1981	Introduced and referred to Committee on Taxation.
April 23, 1981	Died in Committee.

1 *Senate* BILL NO. *252*  
 2 INTRODUCED BY *Boyd Ziegler* *hardtvelt*

3  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A NEW  
 5 CLASSIFICATION OF PROPERTY TAX FOR AUTOMOBILES AND LIGHT  
 6 TRUCKS; DEFINING LIGHT TRUCK; AND AMENDING SECTIONS 15-6-139  
 7 AND 15-6-140, MCA."

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

10 Section 1. Section 15-6-139, MCA, is amended to read:

11 "15-6-139. Class nine property -- description --  
 12 taxable percentage. (1) Class nine property includes:

13 (a) ~~automobiles, buses, and trucks weighing 1-1/2 tons~~  
 14 ~~or less with a GVW-rated capacity of more than three-fourths~~  
 15 ~~of a ton and equal to or less than 1 1/2 tons;~~

16 (b) stock, camping, and travel trailers;

17 (c) truck campers and toppers weighing more than 300  
 18 pounds, except those included in class five;

19 (d) motor homes except those included in class five;

20 (e) furniture, fixtures, and equipment, except that  
 21 specifically included in another class, used in commercial  
 22 establishments as defined in this section;

23 (f) x-ray and medical and dental equipment; and

24 (g) citizens' band radios and mobile telephones.

25 (2) "Commercial establishment" includes any hotel;

1 motel; office; petroleum marketing station; or service,  
 2 wholesale, retail, or food-handling business.

3 (3) Class nine property is taxed at 13% of its market  
 4 value."

5 Section 2. Section 15-6-140, MCA, is amended to read:

6 "15-6-140. Class ten property -- description --  
 7 taxable percentage. (1) Class ten property includes:

8 (a) radio and television broadcasting and transmitting  
 9 equipment;

10 (b) cable television systems;

11 (c) centrally assessed utility allocations after  
 12 deductions of locally assessed properties, except as  
 13 provided in:

14 (i) class five for cooperative rural electrical and  
 15 cooperative rural telephone associations; and

16 (ii) class seven for rural telephone and electrical  
 17 organizations;

18 (d) coal and ore haulers;

19 (e) trucks weighing with a GVW-rated capacity of more  
 20 than 1 1/2 tons, including those prorated under 15-24-102;

21 (f) trailers, except those included in classes five,  
 22 eight, or nine, including those prorated under 15-24-102;

23 (g) theater projectors and sound equipment; and

24 (h) all other property not included in the preceding  
 25 nine classes.

-2- INTRODUCED BILL  
 SB 252

1 (2) Class ten property is taxed at 16% of its market  
2 value."

3 NEW SECTION. Section 3. Light truck defined. "Light  
4 truck" means a truck with a GVW-rated capacity of  
5 three-fourths of a ton or less.

6 NEW SECTION. Section 4. Property tax on automobiles  
7 and light trucks. (1) A property tax is imposed on  
8 automobiles and light trucks as defined in [section 3]. The  
9 tax shall be based on the average trade-in value of the  
10 vehicle as contained in the most recent volume of the  
11 Mountain States Edition of the National Automobile  
12 Association Official Used Car Guide. The tax is imposed  
13 according to the following schedule:

14 <u>Average Trade-in Value</u>	<u>Motor Vehicle Tax</u>
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1 4,000 to 4,999	100
2 3,000 to 3,999	75
3 2,000 to 2,999	50
4 1,000 to 1,999	25
5 1,000 or under	15

6 (2) Automobiles and trucks of such an age that they  
7 are not contained in the most recent volume of the National  
8 Automobile Association Official Used Car Guide are taxed  
9 \$15.

10 Section 5. Codification instruction. (1) Section 3 is  
11 intended to be codified as an integral part of Title 61,  
12 chapter 1, part 1, and the provisions of Title 61 apply to  
13 section 3.

14 (2) Section 4 is intended to be codified as an  
15 integral part of Title 15, chapter 5, part 1, and the  
16 provisions of Title 15, chapter 6, apply to section 4.

17 Section 6. Applicability. This act is applicable to  
18 automobiles and light trucks registered during and after  
19 1932.

-End-

## STATE OF MONTANA

REQUEST NO. 213-81

## FISCAL NOTE

Form BD-15

In compliance with a written request received January 26, 19 81, there is hereby submitted a Fiscal Note for Senate Bill 252 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

This proposal would replace the present ad valorem tax on automobiles and light trucks with a uniform tax based on the average trade-in value of the vehicle.

The data from the 1980 plate year Motor Vehicle Division computer tapes are used in deriving the estimates. About 12.7% of the records in the data file are flawed in a way that renders them unusable for computation purposes. Consequently, the estimates are made based on the 87.3% of the data which is usable and the results expanded to the whole file under the assumption that the 87.3% portion constitutes a representative sample.

This proposal uses the "average trade-in" value as the indicator upon which the tax is based. The data in the motor vehicle file is based on retail value. In general, the relationship between retail and average trade-in varies widely, depending on the age, model, and make of vehicle. The tax is fixed on each \$1,000 increment of value so no attempt was made to readjust the distribution to take the disparity between the two standards of value. For this reason, the estimate given underestimates the impact of the proposal.

Tax Paid	Proposed Tax	Increase-(Decrease)
\$29,817,729	\$19,929,460	(\$9,888,269)

The proposed uniform tax will raise at most 66.84% as much revenue as the current tax. In 1980, motor vehicles constituted about 7% of the state's tax base. Assume that:

- 1) the average mill levy applied to motor vehicles is 230 mills,
- 2) the university levy is 6 mills,
- 3) the taxable value of the state will be \$2.083 B in 1981 and \$2.263 B in 1982.

IMPACT OF STATE REVENUE

University Levy	FY 82	FY 83
Current	\$0.875 M	\$0.951 M
Proposed	\$0.585 M	\$0.635 M
Increase-(Decrease)	(\$0.290 M)	(\$0.316 M)

(Continued on page two)

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: \_\_\_\_\_

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EFFECT ON LOCAL GOVERNMENT

Automobiles and light trucks are removed from the tax base by this proposal. The loss in taxable value would be about 7% statewide although it may range up to more than 20% in certain jurisdictions. Since salaries of certain local officials and local bonding limits depend on taxable value, this loss could be significant.

A county-by-county analysis of the impact is included.

PREPARED BY THE DEPARTMENT OF REVENUE

  
BUDGET DIRECTOR  
Office of Budget and Program Planning  
Date: 1-30-81

IMPACT OF FEE SYSTEM  
APPLIED TO 1980 PLATE YEAR DATA

COUNTY	# OF VEHICLES	# COUNTY TAX	# UNIFORM FEE	INCREASE (DECREASE) IN REVENUE
Silver Bow	21,484	1,803,175	930,085	( 873,090)
Cascade	49,101	3,698,285	2,187,496	(1,510,789)
Yellowstone	64,361	4,679,057	3,067,029	(1,612,028)
Missoula	43,746	3,030,741	1,971,144	(1,059,597)
Lewis & Clark	26,204	1,976,865	1,196,651	( 780,214)
Gallatin	24,752	1,778,438	1,123,444	( 654,994)
Flathead	32,635	2,039,345	1,457,507	( 581,838)
Fergus	7,818	490,220	327,928	( 162,292)
Powder River	1,586	81,825	99,106	17,281
Carbon	3,970	230,972	178,104	( 52,868)
Phillips	2,868	152,094	128,828	( 23,266)
Hill	6,586	472,681	302,715	( 169,966)
Ravalli	13,659	656,037	570,964	( 85,073)
Custer	7,804	534,256	327,859	( 206,397)
Lake	11,280	589,713	456,293	( 133,420)
Dawson	7,048	509,827	320,363	( 189,464)
Roosevelt	4,158	306,305	183,861	( 122,444)
Beaverhead	3,700	225,160	181,772	( 43,388)
Chouteau	3,115	178,175	150,287	( 27,888)
Valley	4,800	327,289	214,533	( 112,756)
Toole	3,692	232,092	167,815	( 64,277)
Big Horn	5,363	257,518	246,801	( 10,717)
Musselshell	2,376	121,629	105,315	( 16,314)
Blaine	2,715	171,020	122,127	( 48,893)
Madison	3,032	171,604	152,067	( 19,537)
Pondera	2,554	150,343	115,329	( 35,014)
Richland	6,429	360,738	330,177	( 30,561)
Powell	3,768	223,502	167,426	( 56,076)
Rosebud	4,270	203,810	198,024	( 5,786)
Deer Lodge	5,879	569,473	254,967	( 314,506)
Teton	3,776	217,897	162,591	( 55,306)
Stillwater	2,956	165,404	135,712	( 29,692)
Treasure	537	28,272	26,003	( 2,269)
Sheridan	3,329	182,736	153,847	( 28,889)
Sanders	3,934	198,926	168,216	( 30,710)
Judith Basin	1,758	94,151	80,961	( 13,190)
Daniels	1,089	71,925	50,300	( 21,625)
Glacier	5,557	327,780	271,820	( 55,960)
Fallon	2,121	116,480	109,527	( 6,953)
Sweetgrass	1,931	103,374	79,662	( 23,712)
McCone	999	60,946	48,022	( 12,924)
Carter	635	43,169	33,396	( 9,773)
Broadwater	1,732	99,823	84,383	( 15,440)
Wheatland	939	54,988	39,794	( 15,194)
Prairie	944	54,109	38,947	( 15,162)
Granite	1,704	100,489	76,486	( 24,003)
Meagher	1,326	76,797	61,836	( 14,961)
Liberty	1,449	83,154	71,736	( 11,418)
Park	8,646	539,305	357,793	( 181,512)
Garfield	700	36,133	31,548	( 4,585)
Jefferson	3,516	236,793	154,945	( 81,848)
Wibaux	683	36,338	31,651	( 4,687)
Golden Valley	480	25,479	23,256	( 2,223)
Mineral	1,624	119,556	66,077	( 53,479)
Petroleum	234	10,879	10,764	( 115)
Lincoln	7,563	388,137	324,174	( 63,963)

The numbers and amounts appearing in this table were obtained by expanding a sample from the motor vehicle data file. The reader is cautioned that they will not coincide precisely with actual numbers of vehicles and tax collections data obtained from local sources. This information is presented for the purpose of allowing comparison between the present system and the proposed system and is valid for this purpose only.

## 1 STATEMENT OF INTENT

## 2 SENATE BILL 252

## 3 Senate Taxation Committee

4

5 A statement of intent is required for Senate Bill 252  
6 because it grants the Department of Revenue the authority to  
7 place automobiles and light trucks into one of four classes  
8 for purposes of property taxation. The National Automobile  
9 Dealers' Used Car Guide places automobiles and light trucks  
10 into four categories. The NADA categories include:

11 Category I - subcompacts and compacts

12 Category II - intermediate

13 Category III - standard size

14 Category IV - luxury

15 It is the intent of the legislature that the Department  
16 of Revenue place those automobiles and light trucks that  
17 NADA places in Category I into Class I; and place those  
18 automobiles and light trucks that NADA places into Category  
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20 First adopted by the Senate Taxation Committee on the  
21 26th day of March 1981.

Approved by Committee  
on Taxation

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2 INTRODUCED BY GOODOVER, FABREGA, NORDTVEDT

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22 establishments as defined in this section;

23 (f) x-ray and medical and dental equipment; and

24 (g) citizens' band radios and mobile telephones.

25 (2) "Commercial establishment" includes any hotel;

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2 wholesale, retail, or food-handling business.

3 (3) Class nine property is taxed at 13% of its market  
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- 14 (A) CLASS I - SUBCOMPACT AND COMPACT VEHICLES;
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- 24 NECESSARY TO CARRY OUT THE INTENT OF THIS SECTION.
- 25 (3) A PROPERTY TAX IS IMPOSED ON LIGHT TRUCKS, AS THAT

1 TERM IS DEFINED IN [SECTION 3], AND ON AUTOMOBILES ACCORDING  
 2 TO THE FOLLOWING SCHEDULE:

3	AGE OF	CLASS OF VEHICLE			
4	VEHICLE	I	II	III	IV
5	1 YR.	80	90	120	160
6	2 YR.	70	80	110	140
7	3 YR.	60	70	100	120
8	4 YR.	50	60	90	100
9	5 YR.	40	50	70	80
10	6 YR.	30	40	50	60
11	7 YR.	25	30	35	40
12	8 YR. AND OLDER	15	15	20	20

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