

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. |

Senate BILL NO. 252

1
2 INTRODUCED BY Don Zenger *Monteith*

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.

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:

| Average Trade-in Value | Motor Vehicle Tax |
|------------------------|-------------------|
| \$15,000 and above | \$375 |
| 14,000 to 14,999 | 350 |
| 13,000 to 13,999 | 325 |
| 12,000 to 12,999 | 300 |
| 11,000 to 11,999 | 275 |
| 10,000 to 10,999 | 250 |
| 9,000 to 9,999 | 225 |
| 8,000 to 8,999 | 200 |
| 7,000 to 7,999 | 175 |
| 6,000 to 6,999 | 150 |
| 5,000 to 5,999 | 125 |

| | | |
|---|----------------|-----|
| 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

213-81

REQUEST NO. _____

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: _____

STATE OF MONTANA

REQUEST NO. 213-81

FISCAL NOTE

Form BD-15

In compliance with a written request received January 26, 19 , there is hereby submitted a Fiscal Note for Senate Bill 252 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

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.

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

Syle Manley, Jr.
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 | (256,397) |
| 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 | (35,561) |
| 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.

STATEMENT OF INTENT

SENATE BILL 252

Senate Taxation Committee

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:

Category I - subcompacts and compacts

Category II - intermediate

Category III - standard size

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
19 II into Class II, and so on.

20 First adopted by the Senate Taxation Committee on the
21 26th day of March 1981.

Approved by Committee
on Taxation

1 SENATE BILL NO. 252
2 INTRODUCED BY GOODOVER, FABREGA, NORDTVEIT
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
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9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA

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:

| <u>Average Trade-in Value</u> | <u>Motor Vehicle Tax</u> |
|-------------------------------|--------------------------|
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| ---\$14,000 to \$14,999----- | 350----- |
| ---\$13,000 to \$13,999----- | 325----- |
| ---\$12,000 to \$12,999----- | 300----- |
| ---\$11,000 to \$11,999----- | 275----- |
| ---\$10,000 to \$10,999----- | 250----- |
| ---\$9,000 to \$9,999----- | 225----- |
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 7 are not contained in the most recent volume of the National
 8 Automobile Association Official Used Car Guide are taxed
 9 \$15.~~

10 NEW SECTION. SECTION 4. PROPERTY TAX ON AUTOMOBILES
 11 AND LIGHT TRUCKS. (1) THE DEPARTMENT OF REVENUE SHALL ADOPT
 12 RULES PLACING ALL AUTOMOBILES AND LIGHT TRUCKS INTO ONE OF
 13 THE FOLLOWING FOUR CLASSES:

14 (A) CLASS I - SUBCOMPACT AND COMPACT VEHICLES;
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 16 (C) CLASS III - STANDARD VEHICLES; AND
 17 (D) CLASS IV - LUXURY VEHICLES.
 18 (2) THE DEPARTMENT OF REVENUE SHALL USE THE FOLLOWING
 19 CRITERIA WHEN PLACING VEHICLES INTO EACH CLASS:
 20 (A) THE ORIGINAL PURCHASE PRICE OF THE VEHICLE
 21 RELATIVE TO THE PRICE OF OTHER VEHICLES OF THE SAME YEAR;
 22 AND
 23 (B) SUCH OTHER CRITERIA AS THE DEPARTMENT CONSIDERS
 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 |

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

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

20 Section 6. Applicability. This act is applicable to
 21 automobiles and light trucks registered during and after
 22 1982.

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 8 ~~Automobile Association Official Used-For-Guide are taxed~~
 9 ~~\$25.~~

10 NEW SECTION SECTION 4. PROPERTY TAX ON AUTOMOBILES
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| 3 <u>AGE OF</u> | 4 <u>CLASS OF VEHICLE</u> | | | |
|---------------------------|---------------------------|--------------|---------------|---------------|
| | 5 <u>VEHICLE</u> | 6 <u>I</u> | 7 <u>II</u> | 8 <u>III</u> |
| 9 <u>1 YR.</u> | 10 <u>80</u> | 11 <u>90</u> | 12 <u>120</u> | 13 <u>160</u> |
| 14 <u>2 YR.</u> | 15 <u>70</u> | 16 <u>80</u> | 17 <u>110</u> | 18 <u>140</u> |
| 19 <u>3 YR.</u> | 20 <u>60</u> | 21 <u>70</u> | 22 <u>100</u> | 23 <u>120</u> |
| 24 <u>4 YR.</u> | 25 <u>50</u> | 26 <u>60</u> | 27 <u>90</u> | 28 <u>100</u> |
| 29 <u>5 YR.</u> | 30 <u>40</u> | 31 <u>50</u> | 32 <u>70</u> | 33 <u>80</u> |
| 34 <u>6 YR.</u> | 35 <u>30</u> | 36 <u>40</u> | 37 <u>50</u> | 38 <u>60</u> |
| 39 <u>7 YR.</u> | 40 <u>25</u> | 41 <u>30</u> | 42 <u>35</u> | 43 <u>40</u> |
| 44 <u>8 YR. AND OLDER</u> | 45 <u>15</u> | 46 <u>15</u> | 47 <u>20</u> | 48 <u>20</u> |

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