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. Bill printed and placed on members' desks. March 30, 1981 April 1, 1981 Second reading do pass. Correctly engrossed. April 2, 1981 April 3, 1981 Third reading passed. In The House Introduced and referred April 4, 1981 to Committee on Taxation.

April 23, 1981 Died in Committee.

1	Seaster BILL NG. 252	1	motel; office; petroleum marketing station; or service,
2	INTREDUCED BY Borlow Zanghouthelt	2	wholesale, retail, or food-handling business.
3		З	(3) Class nine property is taxed at 13% of its market
4	A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A NEW	4	value."
5	CLASSIFICATION OF PROPERTY TAX FOR AUTOMOBILES AND LIGHT	5	Section 2. Section 15-6-140, MCA, is amended to read:
6	TRUCKS; DEFINING LIGHT TRUCK; AND AMENDING SECTIONS 15-6-139	6	*15-6-140. Class ten property description
7	AND 15-6-140, MCA."	۲	taxable percentage. (1) Class ten property includes:
٤.		8	(a) radio and television broadcasting and transmitting
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:	9	equipment;
0	Section 1. Section 15-6-139; MCA; is amended to read:	10	(b) cable television systems;
1	"15-6-139. Class nine property description	11	(c) centrally assessed utility allocations after
2	taxable percentage. (1) Class nine property includes:	12	deductions of locally assessed properties, except as
ĉ	(a) automobilesy busesy and trucks weighing-1-1/2-tons	13	provided in:
4	or-less with a <u>GVW-rated canacity of more than three</u> -fourths	14	(i) class five for cooperative rural electrical and
5	of a ton and equal to or less than 1 1/2 tons:	15	cooperative rural telephone associations; and
6	(b) stock, camping, and travel trailers;	16	(ii) class seven for rural telephone and electrical
17	(c) truck campers and toppers weighing more than 300	17	organizations;
5	pounds, except those included in class five;	18	(d) coal and ore haulers;
9	(d) motor homes except those included in class five;	19	(e) trucks weighing with a GYW_rated capacity of more
Û.	(e) furniture, fixtures, and equipment, except that	20	than 1 1/2 tons, including those prorated under 15-24-102;
1	specifically included in another class, used in commarcial	21	(f) trailers, except those included in classes five,
2	establishments as defined in this section;	22	eight, or nine, including those prorated under 15-24-102;
23	(f) x-ray and medical and dental equipment; and	23	(5) theater projectors and sound equipment; and
24	(g) citizens [®] band radios and mobile telephones.	24	(h) all other property not included in the preceding
25	(2) "Commercial establishment" includes any hotel;	25	nine classes.

INTRODUCED BILL -2-5B 252

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

<u>NEW SECTION</u>. Section 3. Light truck defined. "Light
 truck" means a truck with a GVW-rated capacity of
 three-fourths of a ton or less.

NEW_SECTION. Section 4. Property tax on automobiles 6 7 and light trucks. (1) A property tax is imposed on automobiles and light trucks as defined in [section 3]. The 3 tax shall be based on the average trade-in value of the 9 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	Average Irade-in Value	<u>Hotor Yebicle Tax</u>
15	\$15,000 and above	\$375
16	14,000 to 14,999	350
17	13,000 to 13,999	325
18	12,000 to 12,999	300
19	11,000 to 11,999	275
20	10,000 to 10,999	250
21	9 +000 to 9+9 99	225
22	8,000 to 8,999	200
23	7+000 to 7+999	175
24	6,000 to 6,999	150
25	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	5C
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 taxes
9 \$15.

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

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

-End-

STATE OF MONTANA

REQUEST NO. 213-81

FISCAL NOTE

Form BD-15

In compliance with a w	ritten request received _	January 26	, 19	, there is hereby subm	itted a Fiscal Note
for Senate Bill	252 pursuan	t to Title 5, Chapte	er 4, Part 2 of the	Montana Code Annota	ted (MCA).
Background information u	used in developing this Fig	scal Note is available	from the Office of	FBudget and Program P	lanning, to members
of the Legislature upon r	equest.				

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 <u>January 26</u>, 19 , there is hereby submitted a Fiscal Note for <u>Senate Bill 252</u> 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.

BUDGET DIRECTOR

Office of Budget and Program Planning Date: <u>1-30-81</u>

PREPARED BY THE DEPARTMENT OF REVENUE

IMPACT OF FEE SYSTEM APPLIED TO 1980 PLATE YEAR DATA

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Rosebud4,270203,810198,024(5,786)Deer Lodge5,879569,473254,967(314,506)Teton3,776217,897162,591(55,306)Stillwater2,956165,404135,712(29,692)Treasure53728,27226,003(2,269)Sheridan3,329182,736153,847(28,889)Sanders3,934198,926168,216(30,710)Judith Basin1,75894,15180,961(13,190)Daniels1,08971,92550,300(21,625)Glacier5,557327,780271,820(55,960)Fallon2,121116,480109,527(6,953)Sweetgrass1,931103,37479,662(23,712)McCone99960,94644,022(12,924)Carter63543,16933,396(-9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,194)Prairle94454,10938,947(15,162)Granite1,32676,79761,836(14,461)Liberty1,44983,15471,736(11,418)Park8,646539,305357,793(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley480 <th< td=""><td>Richland</td><td>6,429</td><td>360,738</td><td>330,177</td><td>(30,561)</td></th<>	Richland	6,429	360,738	330,177	(30,561)
Deer Lodge5,879569,473254,967(314,506)Teton3,776217,897162,591(55,306)Stillwater2,956165,404135,712(29,692)Treasure53728,27226,003(2,269)Sheridan3,329182,736153,847(28,889)Sanders3,934198,926168,216(30,710)Judith Basin1,75894,15180,961(13,190)Daniels1,08971,92550,300(21,625)Glacier5,557327,780271,820(55,960)Fallon2,121116,480109,527(6,953)Sweetgrass1,931103,37479,662(23,712)McCone99960,94648,022(12,924)Carter63543,16933,396(9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,194)Prairie94454,10936,947(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(11,418)Park8,646539,305357,793(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(84,848)Wibaux68336,33831,651(4,687)Golden Valley480	Powe11	3,768	223,502	167,426	(56,076)
Teton3,776217,897162,591(55,306)Stillwater2,956165,404135,712(29,692)Treasure53728,27226,003(2,269)Sheridan3,329182,736153,847(28,889)Judith Basin1,75894,15180,961(13,190)Judith Basin1,08971,92550,300(21,625)Glacier5,557327,780271,820(55,960)Fallon2,121116,480109,527(6,953)Sweetgrass1,931103,37479,662(23,712)McCone99960,94648,022(12,924)Carter63543,16933,396(9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(11,418)Park8,646539,305357,793(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley48025,47923,256(2,223)	Rosebud	4,270	203,810	198,024	(5,786)
Stillwater2,956165,404135,712(29,692)Treasure53728,27226,003(2,269)Sheridan3,329182,736153,847(28,889)Sanders3,934198,926168,216(30,710)Judith Basin1,75894,15180,961(13,190)Daniels1,08971,92550,300(21,625)Glacier5,557327,780271,820(55,960)Fallon2,121116,480109,527(6,953)Sweetgrass1,931103,37479,662(23,712)McCone99960,94648,022(12,924)Carter63543,16933,396(9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(11,418)Park8,646539,305357,793(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley48025,47923,256(2,223)	Deer Lodge	5,879	569,473	254,967	(314,506)
Treasure53728,27226,003(2,269)Sheridan3,329182,736153,847(28,889)Sanders3,934198,926168,216(30,710)Judith Basin1,75894,15180,961(13,190)Daniels1,08971,92550,300(21,625)Glacier5,557327,780271,820(55,960)Fallon2,121116,480109,527(6,953)Sweetgrass1,931103,37479,662(23,712)McCone99960,94648,022(12,924)Carter63543,16933,396(9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley48025,47923,256(2,223)	Teton	3,776	217,897	162,591	(55,306)
Sheridan3,329182,736153,847(28,889)Sanders3,934198,926168,216(30,710)Judith Basin1,75894,15180,961(13,190)Daniels1,08971,92550,300(21,625)Glacier5,557327,780271,820(55,960)Fallon2,121116,480109,527(6,953)Sweetgrass1,931103,37479,662(23,712)McCone99960,94648,022(12,924)Carter63543,16933,396(9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,194)Prairie94454,10938,947(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(11,418)Park8,646539,305357,793(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley48025,47923,256(2,223)	Stillwater	2,956	165,404	135,712	(29,692)
Sanders3,934198,926168,216(30,710)Judith Basin1,75894,15180,961(13,190)Daniels1,08971,92550,300(21,625)Glacier5,557327,780271,820(55,960)Fallon2,121116,480109,527(6,953)Sweetgrass1,931103,37479,662(23,712)McCone99960,94648,022(12,924)Carter63543,16933,396(9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,194)Prairie94454,10938,947(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(11,418)Park8,646539,305357,793(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley48025,47923,256(2,223)	Treasure	537	28,272	26,003	(2,269)
Judith Basin1,75894,15180,961(13,190)Daniels1,08971,92550,300(21,625)Glacier5,557327,780271,820(55,960)Fallon2,121116,480109,527(6,953)Sweetgrass1,931103,37479,662(22,712)McCone99960,94648,022(12,924)Carter63543,16933,396(9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,194)Prairie94454,10938,947(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(11,418)Park8,646539,305357,793(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley48025,47923,256(2,223)	Sheridan	3,329	182,736	153,847	(28,889)
Daniels1,08971,92550,300(21,625)Glacier5,557327,780271,820(55,960)Fallon2,121116,480109,527(6,953)Sweetgrass1,931103,37479,662(23,712)McCone99960,94648,022(12,924)Carter63543,16933,396(9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,194)Prairie94454,10938,947(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(11,418)Park8,646539,305357,793(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley48025,47923,256(2,223)	Sanders	3,934	198,926	168,216	(30,710)
Glacier5,557327,780271,820(55,960)Fallon2,121116,480109,527(6,953)Sweetgrass1,931103,37479,662(23,712)McCone99960,94648,022(12,924)Carter63543,16933,396(9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,194)Prairie94454,10938,947(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(11,418)Park8,646539,305357,793(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley48025,47923,256(2,223)	Judith Basin	1,758	94,151	80,961	(13,190)
Fallon2,121116,480109,527(6,953)Sweetgrass1,931103,37479,662(23,712)McCone99960,94648,022(12,924)Carter63543,16933,396(.9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,194)Prairie94454,10938,947(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley48025,47923,256(2,223)	Daniels			50,300	
Sweetgrass1,931103,37479,662(23,712)McCone99960,94648,022(12,924)Carter63543,16933,396(-9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,194)Prairie94454,10938,947(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(11,418)Park8,646539,305357,793(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley48025,47923,256(2,223)	Glacier	5,557	327,780	271,820	(55,960)
McCone99960,94648,022(12,924)Carter63543,16933,396(-9,773)Broadwater1,73299,82384,383(15,440)Wheatland93954,98839,794(15,194)Prairie94454,10938,947(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(11,418)Park8,646539,305357,793(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley48025,47923,256(2,223)	Fallon	2,121	116,480	-	
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Prairie94454,10938,947(15,162)Granite1,704100,48976,486(24,003)Meagher1,32676,79761,836(14,961)Liberty1,44983,15471,736(11,418)Park8,646539,305357,793(181,512)Garfield70036,13331,548(4,585)Jefferson3,516236,793154,945(81,848)Wibaux68336,33831,651(4,687)Golden Valley48025,47923,256(2,223)		-		-	
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Golden Valley 480 25,479 23,256 (2,223)		-	-		
minera: 16/4 119.55 56 11/7 (53.4/9)	•				
	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)	LINCOIN	6,502	200,13/	324,1/4	(03,903)

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.

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SB 252

L	STATEMENT OF INTENT
2	SENATE BILL 252
3	Senate Taxation Committee
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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 - Juxury

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.

47th Legislature

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58 0252/02

SB 0252/02

Approved by Committee on <u>Texation</u>

1	SENATE BILL NO. 252	1	motel; office; petroleum marketing station; or service.
Z	INTRODUCED BY GOODDVER, FABREGA, NORDIVEDT	2	wholesale, retail, or food-handling business.
3		3	(3) Class nine property is taxed at 13% of its market
4	A SILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A NEW	4	value."
5	CLASSIFICATION OF PROPERTY TAX FOR AUTOMOBILES AND LIGHT	5	Section 2. Section 15-6-140, MCA, is amended to read:
6	TRUCKS; DEFINING LIGHT TRUCK; AND AMENDING SECTIONS 15-6-139	6	"15-6-140. Class ten property description
7	AND 15-6-140, MCA."	7	taxable percentage. (1) Class ten property includes:
8		8	(a) radio and television broadcasting and transmitting
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:	9	equipment;
10	Section 1. Section 15-6-139, MCA, is amended to read:	10	(b) cable television systems;
11	"15-6-139. Class nine property description	11	(c) centrally assessed utility allocations after
12	taxable percentage. (1) Class nine property includes:	12	deductions of locally assessed properties, except as
13	(a) automobiles, buses, and trucks weighing-1-1/2-tons	13	provided in:
14	or-less with a GVW-rated capacity of more than three-fourths	14	(i) class five for cooperative rural electrical and
15	of a ton and equal to or less than 1 1/2 tons;	15	cooperative rural telephone associations; and
16	(b) stock, camping, and travel trailers;	16	(ii) class seven for rural telephone and electrical
17	[c] truck campers and toppers weighing more than 300	17	organizations;
18	pounds, except those included in class five;	18	(d) coal and ore haulers;
19	(d) motor homes except those included in class five;	19	(e) trucks weighing with a GVW-rated capacity of more
20	(e) furniture, fixtures, and equipment, except that	20	than 1 1/2 tons, including those prorated under 15-24-102;
21	specific∋lly included in another class, used in commercial	21	(f) trailers, except those included in classes five,
22	establishments as defined in this section;	22	eight, or nine, including those prorated under 15-24-102;
23	(f) x-ray and medical and dental equipment; and	23	(g) theater projectors and sound equipment; and
24	(g) citizens* band radios and mobile telephones.	24	(h) all other property not included in the preceding
25	(2) "Commercial establishment" includes any hotel;	25	nine classes.

\$8 252 -2-SECOND READING

L	(2) Class ten property is taxed at 16% of its market
2	value."
3	<u>NEW SECTION.</u> Section 3. Light truck defined. "Light
4	truck ^w means a truck with a GVW-rated capacity of
5	three-fourths of a ton or less.
6	<u>NEW-SECTION</u> Section-4+Property-taxonautomobiles
7	andlighttrucks{l}Apropertytaxisimposedon
8	automobiles-and-light-trucks-as-defined-in-[section-3]+The
9	taxshallbebasedanthe-average-trade-in-value-of-the
10	vehicle-as-containedinthemostrecentvolumeofthe
11	HountainStatesEditionoftheNationalAucomobile
12	Association-Official-Used-Car-GuidewThetaximposed
13	according-to-the-following-schedulet
14	Average_Trade_in_Yalwe Motor_Vehicle_Tax
14 15	<u>Average-Trade-in-Yalue</u> <u>Hotor-Vehicle-Tax</u> \$15,000-and-above\$375
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15 16	
15 16 17	
15 16 17 18	
15 16 17 18 19	
15 16 17 18 19 20	
15 16 17 18 19 20 21	
15 16 17 18 19 20 21 21 22	

L	4+088-to4+999
2	3+888-ta3+999
3	2+000-to2+999
4	l+000- tol+999
5	ty000-or-undert5t5t5
6	{2}Automobilesandtrucksof-such-an-age-that -they
7	are-not-contained-in-the-most-recent-volume-of-theNational
8	AutomobileAssociationOfficialUsedCar-Gaide-are-taxed
9	\$ 1 5 *
10	NEW SECTION SECTION 4. PROPERTY TAX ON AUTOMOBILES
11	AND LIGHT TRUCKS. 11 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;
15	<u>[B] CLASS II - INTERMEDIATE VEHICLES;</u>
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

SB 0252/02

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\$8 252

\$8 0252/02

1	TERM_IS_DEFINED_IN_[SECTION_3], AND ON AUTOMOBILES_ACCORDING
2	TO THE FOLLOWING SCHEDULE:
3	AGE OF CLASS OF VEHICLE
4	VEHICLEI II III IV
5	<u>1 YR. 80 90 120 160</u>
6	2 YR. 70 80 110 140
т	<u>3 YR. 60 70 100 120</u>
8	4 YR• 50 60 90 100
9	<u>5 YR</u> . 40 50 70 80
10	<u>6 YR. 30 40 50 60</u>
11	<u>7 YR.</u> <u>25</u> <u>30</u> <u>35</u> <u>40</u>
12	8 YR. AND GLDER 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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	STATEMENT OF INTENT
	SENATE BILL 252
S	enate Taxation Committ

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:

1) Category I - subcompacts and compacts

12 Category II - intermediate

13 Category III - standard size

14 Category IV - Tuxury

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.

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

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Ł	SENATE BILL NO. 252	1	motel; office; petroleum marketing station; or service,
2	INTRODUCED BY GOODOVER, FABREGA, NORDTVEDT	2	wholesale, retail, or food-handling business.
3		3	(3) Class nine property is taxed at 13% of its market
4	A SILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A NEW	4	value. ^M
5	CLASSIFICATION OF PROPERTY TAX FOR AUTOMOBILES AND LIGHT	5	Section 2. Section 15-6-140, MCA, is amended to read:
6	TRUCKS; DEFINING LIGHT TRUCK; AND AMENDING SECTIONS 15-6-139	6	<pre>"15-6-140. Class ten property description</pre>
7	AND 15-6-140, MCA."	7	taxable percentage. (1) Class ten property includes:
8		8	(a) radio and television broadcasting and transmitting
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:	9	equipment;
10	Section 1. Section 15-6-139, MCA, is amended to read:	10	(b) cable television systems;
11	"15-6-139. Class nine property description	11	(c) centrally assessed utility allocations after
12	taxable percentage. (1) Class nine property includes:	12	deductions of locally assessed properties, except as
13	(a) automobiles, buses, and trucks weighing-1-1/2-tons	13	provided in:
14	or-less with a GVN-rated capacity of more than three-fourths	14	(i) class five for cooperative rural electrical and
15	of a ton and equal to or less than 1 1/2 tons;	15	cooperative rural telephone associations; and
16	(b) stock, camping, and travel trailers;	16	(ii) class seven for rural telephone and electrical
17	(c) truck campers and toppers weighing more than 300	17	organizations;
18	pounds, except those included in class five:	18	(d) coal and ore haulers;
19	(d) motor homes except those included in class five;	19	(e) trucks weighing with a <u>GVM-rated capacity of</u> more
20	(e) furniture, fixtures, and equipment, except that	20	than 1 1/2 tons, including those prorated under 15-24-102;
21	specifically included in another class, used in commercial	21	(f) trailers, except those included in classes five,
22	establishments as defined in this section;	22	eight, or nime, including those prorated under 15-24-102;
23	(f) x-ray and medical and dental equipment; and	23	(g) theater projectors and sound equipment; and
24	(g) citizens' band radios and mobile telephones.	24	(h) all other property not included in the preceding
25	(2) "Commercial establishment" includes any hotel;	25	nine classes.

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1	(2) Class ten property is taxed at 16% of its market
z	value."
3	NEW SECTION. Section 3. Light truck defined. "Light
4	truck ^m means a truck with a GVW-rated capacity of
5	three-fourths of a ton or less.
6	<u>NEW-SEEfiBN</u> y Section-4Property-toxonoutomobiles
7	andfighttruckswfifApropertytaxisimpose d on
8	outomobiles-and-light-trucks-os-defined-in-{section-3]sThe
9	t axshot}bebasedonthe-overage-trade-in-value-of-the
10	vehicle-as-containedinthemostrecentvolumeofthe
11	HountainStatesEditionoftheNationalAutomobile
12	Association-Official-Used-Cor-GuidesThetaxisimposed
13	according-to-the-following-schedules
13 14	according-to-the-following-schedulos Average-frade-in-Value <u>Motor-Vehicle-Fax</u>
	,
14	Average-Frade-in-Value Motor-Vehicle-Fax
14 15	Average=Frade-in-Yajue <u>Motor-Vehicle-Fax</u> \$15v0 000-and-above
14 15 16	Average-Frade-in-Value Motor-Vehicle-Tax \$157000-and-above
14 15 16 17	Average-Frade-in-Yałue Motor-Vehicłe-Tax \$15x000-ond-above
14 15 16 17 18	Average-Frade-in-Value Motor-Vehicle-fax \$15x000-and-above
14 15 16 17 18 19	Average-Frade-in-Yałue Motor-Vehicle-Tax \$15x000-ond-above
14 15 16 17 18 19 20	Average-Frade-in-Value Motor-Vehicle-fax \$15x000-and-above \$375 \$15x000-to-14x999
14 15 16 17 18 19 20 21	Average-Frade-in-Yałue Motor-Vehicłe-Tax \$15x000-and-above
14 15 16 17 18 19 20 21 21	Average=frade=in-Yajue Motor-Vehicle=fax \$15x000-and-above \$375 \$15x000-to-14x999

1	4+888-to4+999
2	
3	2+000-to2+999
4	t+000-tot+9992525
5	t+888-or-under
6	{2}Automobilesandtrucksof-such-an-age-that-they
7	are-not-contained-in-the-most-recent-volume-of-theNational
8	AutomobileAssociationOfficialUsedCar-Guide-are-taxed
9	415 1
10	NEW SECTION SECTION 4. PROPERTY TAX ON AUTOMOBILES
11	AND LIGHT TRUCKS. (1) THE DEPARTMENT DE REVENUE SHALL ADOPT
12	RULES PLACING ALL AUTOMOBILES AND LIGHT TRUCKS INTO ONE OF
13	THE FOLLOWING FOUR CLASSES:
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18	[2] THE DEPARTMENT OF REVENUE SHALL USE THE FOLLOHING
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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	13) A PROPERTY TAX IS IMPOSED ON LIGHT TRUCKS, AS THAT

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SB 252

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SB 252

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1	TERM IS DEFINED IN [SECTION 3], AND ON AUTOMOBILES ACCORDING
Z	TO THE FOLLOWING SCHEDULE:
3	AGE OF CLASS OF VEHICLE
4	VEHICLE I II III IV
_	
5	<u>1 YR.</u> <u>80 90 120 160</u>
6	<u>2 YR. 70 80 110 140</u>
7	<u>3 YR. 60 70 100 120</u>
8	<u>4 YR. 50 60 90 100</u>
9	<u>5 YR. 40 50 70 80</u>
10	<u>6 YR. 30 40 50 60</u>
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
L6	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

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1982.

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-End-

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