

Senate Bill 293

In The Senate

January 27, 1981	Introduced and referred to Committee on Highways and Transportation.
February 16, 1981	Committee recommend bill do not pass.  On motion Senate reconsider its action taken on Adverse Committee Report and order printed and placed on second reading. Motion adopted.
February 17, 1981	Bill printed and placed on members' desks.
February 18, 1981	Second reading indefinitely postponed.

1 *Senate* BILL NO. *293*  
 2 INTRODUCED BY *Hoffman* *WT*

3  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REMOVE THE  
 5 REQUIREMENT THAT TAXES BE PAID ON A MOBILE HOME BEFORE IT IS  
 6 MOVED IF IT IS MOVED WITHIN THE COUNTY; AMENDING SECTIONS  
 7 15-24-202, 15-24-203, 15-24-206, 15-24-208, AND 61-4-310,  
 8 MCA."

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

11 Section 1. Section 15-24-202, MCA, is amended to read:  
 12 "15-24-202. Tax-paid sticker -- display required. The  
 13 owner of a mobile home or housetrailer which is not taxed as  
 14 an improvement, as improvements are defined in 15-1-101,  
 15 shall pay the personal property tax in two payments, except  
 16 as provided in 15-24-206(2). The first payment is due within  
 17 30 days from the date of the notice of taxes due. The second  
 18 payment is due no later than September 30 of the year in  
 19 which the property is assessed. The department of revenue  
 20 shall issue tax-paid stickers to the county treasurers. The  
 21 treasurers shall issue the stickers to the owners of mobile  
 22 homes and housetrailer if the taxes are paid in full. An  
 23 owner shall then display the sticker, which must be visible  
 24 from the exterior of the mobile home or housetrailer. No  
 25 mobile home movement-permit-provided-for-in-15-24-206 may be

1 issued ~~moved out of a county~~ unless the taxes have been paid  
 2 in full to the county treasurer."

3 Section 2. Section 15-24-203, MCA, is amended to read:  
 4 "15-24-203. Tax receipt -- when production required.  
 5 If stopped on a highway or at a state vehicle weight station  
 6 by a state highway patrolman or state vehicle weight station  
 7 attendant, a person transporting a mobile home or  
 8 housetrailer ~~destined out of the county of origin~~ must  
 9 produce, if requested, the property-tax-paid receipt or a  
 10 duplicate issued by the county treasurer where the vehicle  
 11 was taxed."

12 Section 3. Section 15-24-206, MCA, is amended to read:  
 13 "15-24-206. Declaration of destination on imported  
 14 mobile homes -- display -- tax receipt -- exemptions. (1)  
 15 Whoever brings a mobile home into the state shall  
 16 immediately upon arrival in the state execute a written  
 17 declaration, verified under oath, stating the destination of  
 18 the mobile home and such other information as the department  
 19 of revenue may require and shall deliver the original of the  
 20 declaration to whomever is on duty at the nearest port of  
 21 entry station, state vehicle weight station, or such other  
 22 place and person as the department may prescribe. He shall  
 23 also immediately upon arrival in the state affix a copy of  
 24 the declaration to the mobile home at a conspicuous place.  
 25 (2) The treasurer shall issue the mobile home movement

1 declaration provided for in this section to a person  
 2 required by this section to execute it, in such quantities  
 3 as he requests to a maximum of 100. The treasurer shall  
 4 issue such additional quantities of the declaration to a  
 5 maximum of 100 as the person requests at the discretion of  
 6 the county treasurer upon receipt from the person of the  
 7 previously issued declarations properly executed. In any  
 8 event executed declarations must be delivered to the  
 9 treasurer within 30 days from their issue.

10 (3) Whoever moves a mobile home from a point within  
 11 the state to another point within or without the state shall  
 12 first:

13 (a) execute the declaration provided for in subsection  
 14 (1) of this section, deliver the original of it to the  
 15 treasurer of the county in which the move originates or to  
 16 such other person as the department may prescribe, and affix  
 17 a copy of it in a conspicuous place on the mobile home to be  
 18 moved;

19 (b) obtain from the county treasurer of the county in  
 20 which the move originates a receipt showing payment in full  
 21 of property taxes with respect to that mobile home.

22 (4) The provisions of subsection (3)(b) do not apply  
 23 whenever a person moves a mobile home:

24 (a) from a point without to a point within the state;  
 25 (b) between places of business of dealers within or

1 without the state;

2 (c) from the place of business of a dealer to a point  
 3 within or without the state; or

4 (d) between two points within the same county."

5 Section 4. Section 15-24-208, MCA, is amended to read:

6 "15-24-208. Penalty for moving mobile home on which  
 7 taxes due. Any person that moves out of the county a mobile  
 8 home on which property taxes are unpaid is guilty of a  
 9 misdemeanor."

10 Section 5. Section 61-4-310, MCA, is amended to read:

11 "61-4-310. Single movement permit -- fee -- limitation  
 12 -- county treasurer to issue. (1) A vehicle, subject to  
 13 license under this title, may be moved unladen upon the  
 14 highways of this state from a point within the state to a  
 15 point of destination. The county treasurer at the point of  
 16 the origin of the movement shall issue a special permit  
 17 therefor in lieu of fees required under 61-3-321 and part 2  
 18 of chapter 10 of this title, upon application presented to  
 19 him in such form as shall be provided by the division, upon  
 20 payment of a special permit fee of \$5, and upon exhibiting  
 21 to said county treasurer proof of ownership, and, in the  
 22 case of a vehicle destined out of the county of origin, upon  
 23 exhibiting evidence that the personal property taxes on such  
 24 vehicle, if any are due thereon, have been paid ~~and--upon~~  
 25 ~~payment therefor of a fee of \$5.~~ Such permit shall not be in

1 lieu of fees and permits required under 61-4-301 and  
2 61-4-302.

3 (2) Such permit shall be for the transit of the  
4 vehicle only, and the vehicle shall not at the time of such  
5 transit be used for the transportation of any persons,  
6 except the driver, or property whatsoever for compensation  
7 or otherwise, and shall be for one transit only between the  
8 points of origin and destination as set forth in the  
9 application and shown on the permit.

10 (3) A junk vehicle as defined in part 5, chapter 10,  
11 Title 75, being driven or towed to an auto wrecking  
12 graveyard for disposal is exempt from the provisions of this  
13 section."

-End-

Committee  
on Highways & Transportation  
recommend do not pass  
Motion to place  
on second reading

1 *Senate* BILL NO. *293*  
2 INTRODUCED BY *Hoffman* *alt*

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REMOVE THE  
5 REQUIREMENT THAT TAXES BE PAID ON A MOBILE HOME BEFORE IT IS  
6 MOVED IF IT IS MOVED WITHIN THE COUNTY; AMENDING SECTIONS  
7 15-24-202, 15-24-203, 15-24-206, 15-24-208, AND 61-4-310,  
8 MCA."

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

11 Section 1. Section 15-24-202, MCA, is amended to read:  
12 "15-24-202. Tax-paid sticker -- display required. The  
13 owner of a mobile home or housetrailer which is not taxed as  
14 an improvement, as improvements are defined in 15-1-101,  
15 shall pay the personal property tax in two payments, except  
16 as provided in 15-24-206(2). The first payment is due within  
17 30 days from the date of the notice of taxes due. The second  
18 payment is due no later than September 30 of the year in  
19 which the property is assessed. The department of revenue  
20 shall issue tax-paid stickers to the county treasurers. The  
21 treasurers shall issue the stickers to the owners of mobile  
22 homes and housetrailer if the taxes are paid in full. An  
23 owner shall then display the sticker, which must be visible  
24 from the exterior of the mobile home or housetrailer. No  
25 mobile home movement-permit-provided-for-in-15-24-206 may be

1 ~~issued moved out of a county~~ unless the taxes have been paid  
2 in full to the county treasurer."

3 Section 2. Section 15-24-203, MCA, is amended to read:  
4 "15-24-203. Tax receipt -- when production required.  
5 If stopped on a highway or at a state vehicle weight station  
6 by a state highway patrolman or state vehicle weight station  
7 attendant, a person transporting a mobile home or  
8 housetrailer destined out of the county of origin must  
9 produce, if requested, the property-tax-paid receipt or a  
10 duplicate issued by the county treasurer where the vehicle  
11 was taxed."

12 Section 3. Section 15-24-206, MCA, is amended to read:  
13 "15-24-206. Declaration of destination on imported  
14 mobile homes -- display -- tax receipt -- exemptions. (1)  
15 Whoever brings a mobile home into the state shall  
16 immediately upon arrival in the state execute a written  
17 declaration, verified under oath, stating the destination of  
18 the mobile home and such other information as the department  
19 of revenue may require and shall deliver the original of the  
20 declaration to whomever is on duty at the nearest port of  
21 entry station, state vehicle weight station, or such other  
22 place and person as the department may prescribe. He shall  
23 also immediately upon arrival in the state affix a copy of  
24 the declaration to the mobile home at a conspicuous place.  
25 (2) The treasurer shall issue the mobile home movement

1 declaration provided for in this section to a person  
 2 required by this section to execute it, in such quantities  
 3 as he requests to a maximum of 100. The treasurer shall  
 4 issue such additional quantities of the declaration to a  
 5 maximum of 100 as the person requests at the discretion of  
 6 the county treasurer upon receipt from the person of the  
 7 previously issued declarations properly executed. In any  
 8 event executed declarations must be delivered to the  
 9 treasurer within 30 days from their issue.

10 (3) Whoever moves a mobile home from a point within  
 11 the state to another point within or without the state shall  
 12 first:

13 (a) execute the declaration provided for in subsection  
 14 (1) of this section, deliver the original of it to the  
 15 treasurer of the county in which the move originates or to  
 16 such other person as the department may prescribe, and affix  
 17 a copy of it in a conspicuous place on the mobile home to be  
 18 moved;

19 (b) obtain from the county treasurer of the county in  
 20 which the move originates a receipt showing payment in full  
 21 of property taxes with respect to that mobile home.

22 (4) The provisions of subsection (3)(b) do not apply  
 23 whenever a person moves a mobile home:

24 (a) from a point without to a point within the state;

25 (b) between places of business of dealers within or

1 without the state;

2 (c) from the place of business of a dealer to a point  
 3 within or without the state; or

4 (d) between two points within the same county."

5 Section 4. Section 15-24-208, MCA, is amended to read:

6 "15-24-208. Penalty for moving mobile home on which  
 7 taxes due. Any person that moves out of the county a mobile  
 8 home on which property taxes are unpaid is guilty of a  
 9 misdemeanor."

10 Section 5. Section 61-4-310, MCA, is amended to read:

11 "61-4-310. Single movement permit -- fee -- limitation  
 12 -- county treasurer to issue. (1) A vehicle, subject to  
 13 license under this title, may be moved unladen upon the  
 14 highways of this state from a point within the state to a  
 15 point of destination. The county treasurer at the point of  
 16 the origin of the movement shall issue a special permit  
 17 therefor in lieu of fees required under 61-3-321 and part 2  
 18 of chapter 10 of this title, upon application presented to  
 19 him in such form as shall be provided by the division, upon  
 20 payment of a special permit fee of \$5, and upon exhibiting  
 21 to said county treasurer proof of ownership, and, in the  
 22 case of a vehicle destined out of the county of origin, upon  
 23 exhibiting evidence that the personal property taxes on such  
 24 vehicle, if any are due thereon, have been paid and--upon  
 25 payment therefor of a fee of \$5. Such permit shall not be in

1 lieu of fees and permits required under 61-4-301 and  
2 61-4-302.

3 (2) Such permit shall be for the transit of the  
4 vehicle only, and the vehicle shall not at the time of such  
5 transit be used for the transportation of any persons,  
6 except the driver, or property whatsoever for compensation  
7 or otherwise, and shall be for one transit only between the  
8 points of origin and destination as set forth in the  
9 application and shown on the permit.

10 (3) A junk vehicle as defined in part 5, chapter 10,  
11 Title 75, being driven or towed to an auto wrecking  
12 graveyard for disposal is exempt from the provisions of this  
13 section."

-End-