

Senate Bill 408

In The Senate

February 9, 1981

Introduced and referred
to Committee on Taxation.

April 23, 1981

Died in Committee.

1 *Senate* BILL NO. *408*
 2 INTRODUCED BY *Mike Anderson*-----
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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE THAT A
 5 DEALER REPOSSESSING A MOBILE HOME OR HOUSETRAILER NEED PAY
 6 ONLY THE CURRENT YEAR'S PROPERTY TAXES IN ORDER TO GET A
 7 STICKER ALLOWING HIM TO MOVE THE MOBILE HOME OR
 8 HOUSETRAILER; AND AMENDING SECTIONS 15-24-202, 15-24-206,
 9 AND 15-24-208, MCA."

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

12 Section 1. Section 15-24-202, MCA, is amended to read:
 13 "15-24-202. Tax-paid sticker -- display required. The
 14 owner of a mobile home or housetrailer which is not taxed as
 15 an improvement, as improvements are defined in 15-1-101,
 16 shall pay the personal property tax in two payments, except
 17 as provided in 15-24-206(2). The first payment is due within
 18 30 days from the date of the notice of taxes due. The second
 19 payment is due no later than September 30 of the year in
 20 which the property is assessed. The department of revenue
 21 shall issue tax-paid stickers to the county treasurers. The
 22 treasurers shall issue the stickers to the owners of mobile
 23 homes and housetrailer if the taxes are paid in full and to
 24 dealers as provided in [section 4]. An owner or dealer shall
 25 then display the sticker, which must be visible from the

1 exterior of the mobile home or housetrailer. No mobile home
 2 movement permit provided for in 15-24-206 may be issued
 3 unless the taxes have been paid in full to the county
 4 treasurer."

5 Section 2. Section 15-24-206, MCA, is amended to read:
 6 "15-24-206. Declaration of destination on imported
 7 mobile homes -- display -- tax receipt -- exemptions. (1)
 8 Whoever brings a mobile home into the state shall
 9 immediately upon arrival in the state execute a written
 10 declaration, verified under oath, stating the destination of
 11 the mobile home and such other information as the department
 12 of revenue may require and shall deliver the original of the
 13 declaration to whomever is on duty at the nearest port of
 14 entry station, state vehicle weight station, or such other
 15 place and person as the department may prescribe. He shall
 16 also immediately upon arrival in the state affix a copy of
 17 the declaration to the mobile home at a conspicuous place.

18 (2) The treasurer shall issue the mobile home movement
 19 declaration provided for in this section to a person
 20 required by this section to execute it, in such quantities
 21 as he requests to a maximum of 100. The treasurer shall
 22 issue such additional quantities of the declaration to a
 23 maximum of 100 as the person requests at the discretion of
 24 the county treasurer upon receipt from the person of the
 25 previously issued declarations properly executed. In any

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1 event executed declarations must be delivered to the
2 treasurer within 30 days from their issue.

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

6 (a) execute the declaration provided for in subsection
7 (1) of this section, deliver the original of it to the
8 treasurer of the county in which the move originates or to
9 such other person as the department may prescribe, and affix
10 a copy of it in a conspicuous place on the mobile home to be
11 moved;

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

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

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

18 (b) between places of business of dealers within or
19 without the state;

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

22 (d) pursuant to [section 4]."

23 Section 3. Section 15-24-208, MCA, is amended to read:

24 "15-24-208. Penalty for moving mobile home on which
25 taxes due --exception--. Any person that moves a mobile home

1 on which property taxes are unpaid, except as provided in
2 [section 4], is guilty of a misdemeanor."

3 NEW SECTION. Section 4. Repossession of mobile home
4 or housetrailer. A dealer who intends to repossess a mobile
5 home or housetrailer, upon which the property taxes have not
6 been paid in full, shall notify the county treasurer of his
7 intention to repossess the mobile home or housetrailer. The
8 county treasurer, upon receipt of such notification and upon
9 payment by the dealer of unpaid property taxes for the
10 current year, shall issue a tax-paid sticker to the dealer.
11 The dealer may then move the mobile home or housetrailer for
12 the sole purpose of resale.

13 Section 5. Codification instruction. Section 4 is
14 intended to be codified as an integral part of Title 15,
15 chapter 24, part 2, and the provisions of Title 15, chapter
16 24, apply to section 4.

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