

HOUSE BILL NO. 146

Introduced: 01/10/83

Referred to Committee on Taxation: 01/10/83

Hearing: 1/17/83

Died in Committee

House BILL NO. 146

INTRODUCED BY ZABORSKI

A BILL FOR AN ACT ENTITLED: "AN ACT CHANGING DUE DATES FOR
INSTALLMENTS OF TAXES ON A MOBILE HOME NOT TAXED AS AN
IMPROVEMENT; STRIKING AN ERRONEOUS CITATION; AMENDING
SECTION 15-24-202, MCA."

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

Section 1. Section 15-24-202, MCA, is amended to read:

"15-24-202. Payment of tax -- interest and penalty --
display of tax-paid sticker. (1) The owner of a mobile home
or housetrailer which is not taxed as an improvement, as
improvements are defined in 15-1-101, shall pay the personal
property tax in two payments ~~except as provided in~~
~~15-24-206(2)~~ as follows:

(a) The first payment is due ~~within 30 days from the~~
~~date of the notice of taxes due~~ no later than September 30
of the year in which the property is assessed.

(b) The second payment is due no later than September
April 30 of the year following the year in which the
property is assessed.

(2) Tax due on a mobile home or housetrailer not taxed
as an improvement that is not paid on or before ~~September 30~~
~~of the year that the property is assessed~~ the due date

established in subsection (1) is delinquent and is subject
to the same interest and penalty as delinquent property
taxes under 15-16-102. Interest begins to accrue as of
~~September 30 of the year the property is assessed~~ the due
date of the delinquent payment.

(3) The department of revenue shall issue tax-paid
stickers to the county treasurers. The treasurers shall
issue the stickers to the owners of mobile homes and
housetrailer if the taxes and any interest and penalty owed
are paid in full. An owner shall then display the sticker,
which must be visible from the exterior of the mobile home
or housetrailer. No mobile home movement permit provided for
in 15-24-206 may be issued unless the taxes have been paid
in full to the county treasurer."

-End-

INTRODUCED BILL

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