

HOUSE BILL NO. 466

INTRODUCED BY EUDAILY, LORY

IN THE HOUSE

January 24, 1983	Introduced and referred to Committee on Taxation.
February 4, 1983	Committee recommend bill do pass as amended. Report adopted.
February 5, 1983	Bill printed and placed on members' desks.
February 7, 1983	Second reading, do pass.
February 8, 1983	Considered correctly engrossed.
February 9, 1983	Third reading, passed. Transmitted to Senate.

IN THE SENATE

February 10, 1983	Introduced and referred to Committee on Taxation.
March 9, 1983	Committee recommend bill be concurred in as amended. Report adopted.
March 11, 1983	Second reading, concurred in.
March 14, 1983	Third reading, concurred in. Ayes, 49; Noes, 0.

IN THE HOUSE

March 14, 1983

Returned to House with  
amendments.

March 31, 1983

Second reading, amendments  
concurred in.

April 1, 1983

Third reading, amendments  
concurred in.

Sent to enrolling.

Reported correctly enrolled.

FIRST READING

MISSING

Approved by committee  
on Taxation

## HOUSE BILL NO. 466

INTRODUCED BY EUDAILY, LORY

A BILL FOR AN ACT ENTITLED: "AN ACT LIMITING THE DEFINITION OF "TRAVEL TRAILER" FOR PURPOSES OF THE FEE IN LIEU OF TAX TO TRAILERS WITH NOT MORE THAN 400 SQUARE FEET OF FLOOR SPACE AND NOT USED AS A ~~PRINCIPAL~~ RESIDENCE; AMENDING SECTIONS 15-1-101 AND 61-1-131, MCA."

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

Section 1. Section 61-1-131, MCA, is amended to read:

"61-1-131. Travel trailer. "Travel trailer" as used in 61-3-521 and 61-3-523 means a trailer ~~32 with 400 square feet or less in length and 8 feet or less in width floor space~~ originally designed or permanently altered to provide temporary facilities for recreational, travel, or camping use ~~and not used as a principal residence.~~"

Section 2. Section 15-1-101, MCA, is amended to read:

"15-1-101. Definitions. (1) When terms mentioned in this section are used in connection with taxation, they are defined in the following manner:

(a) The term "agricultural" refers to the raising of livestock, swine, poultry, field crops, fruit, and other animal and vegetable matter for food or fiber.

(b) The term "assessed value" means the value of

property as defined in 15-8-111.

(c) The term "average wholesale value" means the value to a dealer prior to reconditioning and profit margin shown in national appraisal guides and manuals or the valuation schedules of the department of revenue.

(d) The term "credit" means solvent debts, secured or unsecured, owing to a person.

(e) The term "improvements" includes all buildings, structures, fixtures, fences, and improvements situated upon, erected upon, or affixed to land. When the department of revenue or its agent determines that the permanency of location of a mobile home or housetrailer has been established, the mobile home or housetrailer is presumed to be an improvement to real property. If the mobile home or housetrailer is an improvement located on land not owned by the owner of such improvement, the improvement is assessed as a leasehold improvement to real property and delinquent taxes can be a lien only on the leasehold improvement.

(f) The term "mobile home" means forms of housing known as "trailers", "housetrailers", or "trailer coaches", exceeding ~~8 feet in width or 32 feet~~ 400 square feet in length floor space, designed to be moved from one place to another by an independent power connected to them ~~or any "trailer", "housetrailer", or "trailer coach" up to 400 square feet in floor space used as a residence.~~

(g) The term "personal property" includes everything that is the subject of ownership but that is not included within the meaning of the terms "real estate" and "improvements".

(h) The term "poultry" includes all chickens, turkeys, geese, ducks, and other birds raised in domestication to produce food or feathers.

(i) The term "property" includes moneys, credits, bonds, stocks, franchises, and all other matters and things, real, personal, and mixed, capable of private ownership. This definition must not be construed to authorize the taxation of the stocks of any company or corporation when the property of such company or corporation represented by the stocks is within the state and has been taxed.

(j) The term "real estate" includes:

(i) the possession of, claim to, ownership of, or right to the possession of land;

(ii) all mines, minerals, and quarries in and under the land subject to the provisions of 15-23-501 and 15-23-801; all timber belonging to individuals or corporations growing or being on the lands of the United States; and all rights and privileges appertaining thereto.

(k) The term "taxable value" means the percentage of market or assessed value as provided for in 15-6-131 through 15-6-140.

(2) The phrase "municipal corporation" or "municipality" or "taxing unit" shall be deemed to include a county, city, incorporated town, township, school district, irrigation district, drainage district, or any person, persons, or organized body authorized by law to establish tax levies for the purpose of raising public revenue.

(3) The term "state board" or "board" when used without other qualification shall mean the state tax appeal board."

-End-

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4 A BILL FOR AN ACT ENTITLED: "AN ACT LIMITING THE DEFINITION  
5 OF "TRAVEL TRAILER" FOR PURPOSES OF THE FEE IN LIEU OF TAX  
6 TO TRAILERS WITH NOT MORE THAN 400 SQUARE FEET OF FLOOR  
7 SPACE AND NOT USED AS A PRINCIPAL RESIDENCE; AMENDING  
8 SECTIONS 15-1-101 AND 61-1-131, MCA."

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

11 Section 1. Section 61-1-131, MCA, is amended to read:

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13 61-3-521 and 61-3-523 means a trailer ~~32~~ with 400 square  
14 ~~feet or less in length and 8 feet or less in width floor~~  
15 ~~space~~ originally designed or permanently altered to provide  
16 temporary facilities for recreational, travel, or camping  
17 use ~~and not used as a principal residence."~~

18 Section 2. Section 15-1-101, MCA, is amended to read:

19 "15-1-101. Definitions. (1) When terms mentioned in  
20 this section are used in connection with taxation, they are  
21 defined in the following manner:

22 (a) The term "agricultural" refers to the raising of  
23 livestock, swine, poultry, field crops, fruit, and other  
24 animal and vegetable matter for food or fiber.

25 (b) The term "assessed value" means the value of

1 property as defined in 15-8-111.

2 (c) The term "average wholesale value" means the value  
3 to a dealer prior to reconditioning and profit margin shown  
4 in national appraisal guides and manuals or the valuation  
5 schedules of the department of revenue.

6 (d) The term "credit" means solvent debts, secured or  
7 unsecured, owing to a person.

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9 structures, fixtures, fences, and improvements situated  
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12 location of a mobile home or housetrailer has been  
13 established, the mobile home or housetrailer is presumed to  
14 be an improvement to real property. If the mobile home or  
15 housetrailer is an improvement located on land not owned by  
16 the owner of such improvement, the improvement is assessed  
17 as a leasehold improvement to real property and delinquent  
18 taxes can be a lien only on the leasehold improvement.

19 (f) The term "mobile home" means forms of housing  
20 known as "trailers", "housetrailer", or "trailer coaches",  
21 ~~exceeding 8 feet in width or 32 feet~~ 400 square feet in  
22 length floor space, designed to be moved from one place to  
23 another by an independent power connected to them ~~or any~~  
24 "trailer", "housetrailer", or "trailer coach" up to 400  
25 square feet in floor space used as a residence.

1 (g) The term "personal property" includes everything  
2 that is the subject of ownership but that is not included  
3 within the meaning of the terms "real estate" and  
4 "improvements".

5 (h) The term "poultry" includes all chickens, turkeys,  
6 geese, ducks, and other birds raised in domestication to  
7 produce food or feathers.

8 (i) The term "property" includes moneys, credits,  
9 bonds, stocks, franchises, and all other matters and things,  
10 real, personal, and mixed, capable of private ownership.  
11 This definition must not be construed to authorize the  
12 taxation of the stocks of any company or corporation when  
13 the property of such company or corporation represented by  
14 the stocks is within the state and has been taxed.

15 (j) The term "real estate" includes:

16 (i) the possession of, claim to, ownership of, or  
17 right to the possession of land;

18 (ii) all mines, minerals, and quarries in and under the  
19 land subject to the provisions of 15-23-501 and 15-23-801;  
20 all timber belonging to individuals or corporations growing  
21 or being on the lands of the United States; and all rights  
22 and privileges appertaining thereto.

23 (k) The term "taxable value" means the percentage of  
24 market or assessed value as provided for in 15-6-131 through  
25 15-6-140.

1 (2) The phrase "municipal corporation" or  
2 "municipality" or "taxing unit" shall be deemed to include a  
3 county, city, incorporated town, township, school district,  
4 irrigation district, drainage district, or any person,  
5 persons, or organized body authorized by law to establish  
6 tax levies for the purpose of raising public revenue.  
7 (3) The term "state board" or "board" when used  
8 without other qualification shall mean the state tax appeal  
9 board."

-End-

March 9, 1983

SENATE STANDING COMMITTEE REPORT  
(Taxation)

That House Bill No. 466 be amended as follows:

1. Title, lines 6 and 7.

Following: "TRAILERS"

Strike: "WITH NOT MORE THAN 400 SQUARE FEET OF FLOOR SPACE"

Insert: "45 FEET OR LESS IN LENGTH AND 8 FEET OR LESS IN WIDTH"

2. Title, line 7.

Following: "~~PRINCIPAL~~"

Insert: "PRINCIPAL"

3. Page 1, line 13.

Following: "32"

Strike: "with 400 square"

Insert: "45"

4. Page 1, line 14.

Following: "8-feet"

Insert: "or less in length and 8 feet"

Following: "width"

Strike: "floor space"

Insert: "width"

5. Page 1, line 17.

Following: "~~principal~~"

Insert: "principal"

6. Page 2, line 21.

Following: "32-feet"

Strike: "400 square feet"

Insert: "8 feet in width or 45 feet"

7. Page 2, line 22.

Following: "~~length~~"

Strike: "floor space"

Insert: "length"

8. Page 2, lines 24 and 25.

Following: "up to"

Strike: "400 square feet in floor space"

Insert: "8 feet in width or 32 feet in length"

9. Page 2, line 25.

Following: "used as a"

Insert: "principal"



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Following: "TRAILERS"  
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Insert: "45 FEET OR LESS IN LENGTH AND 8 FEET OR LESS IN WIDTH"
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CORRECTED PRINTING

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1 power connected to them ~~or any "trailer", "house trailer", or~~  
 2 ~~"trailer coach" up to 400 square feet in floor space 8 FEET~~  
 3 ~~IN WIDTH OR 45 FEET IN LENGTH~~ used as a PRINCIPAL residence.

4 (g) The term "personal property" includes everything  
 5 that is the subject of ownership but that is not included  
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