

SENATE BILL NO. 60
INTRODUCED BY CONOVER

IN THE SENATE

January 5, 1983	Introduced and referred to Committee on Agriculture, Livestock and Irrigation.
January 18, 1983	Committee recommend bill do pass as amended. Report adopted.
January 19, 1983	Bill printed and placed on members' desks.
January 20, 1983	Second reading, do pass.
January 21, 1983	Correctly engrossed.
January 22, 1983	Third reading, passed. Ayes, 45; Noes, 0. Transmitted to House.

IN THE HOUSE

January 24, 1983	Introduced and referred to Committee on Agriculture, Livestock and Irrigation.
February 4, 1983	Committee recommend bill be concurred in. Report adopted.
February 8, 1983	Motion pass consideration until 46th legislative day.
February 28, 1983	Second reading, concurred in.
March 1, 1983	Third reading, concurred in.

IN THE SENATE

March 2, 1983	Returned to Senate. Sent to enrolling.
	Reported correctly enrolled.

1 *Senate* BILL NO. 60
2 INTRODUCED BY *Sen. [Signature]*
3

4 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
5 15-24-1001, MCA, TO PROVIDE THAT THE RESIDENT AND
6 NONRESIDENT CUSTOM COMBINERS' FEES AND PERMITS ARE VALID FOR
7 THE FULL CALENDAR YEAR IN WHICH ISSUED."
8

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

10 Section 1. Section 15-24-1001, MCA, is amended to
11 read:

12 "15-24-1001. Custom combiner's tax — collection —
13 distribution — not transferable. (1) In lieu of the taxes
14 required by 15-24-301, motor vehicle license fees and gross
15 vehicle weight fees, overweight and overheight permits, Title
16 61, a nonresident engaged in the business of custom
17 combining who brings equipment into the state shall pay a
18 fee of \$40 per unit ~~for a period beginning July 1 and ending~~
19 ~~October 31~~. A unit shall include:

- 20 (a) one truck suitable for hauling grain;
21 (b) one header trailer or one combine trailer; and
22 (c) pickup trucks and all other equipment, except
23 combines, used by a nonresident and brought into the state
24 as part of his business of custom combining.
25 (2) In lieu of gross vehicle weight fees and overweight

1 and overheight permits, Montana residents engaged in the
2 business of custom combining may pay the annual farm gross
3 vehicle weight fees and a fee of \$20 per unit ~~for a period~~
4 ~~beginning May 1 and ending October 31 of the same year~~. A
5 unit includes:

- 6 (a) one truck suitable for hauling grain;
7 (b) one header trailer or one combine trailer; and
8 (c) pickup trucks used by the resident in his business
9 of custom combining.

10 (3) The fee required by this section must be collected
11 by the department of highways. Upon payment of the fee, the
12 department of highways must provide an identifying device to
13 be displayed on each truck, header trailer, or combine
14 trailer and other equipment used by the nonresident or
15 resident in his business of custom combining in the state,
16 which device is valid for ~~a period beginning July 1 and~~
17 ~~ending October 31~~ the calendar year in which the fee is
18 collected.

19 (4) All fees collected under this section must be
20 distributed not later than ~~December 1~~ January 31 immediately
21 following the period of license as follows: 62 1/2% to the
22 county general fund in the county in which the permittee
23 declares the greatest amount of time will be spent to
24 operate, 37 1/2% to the earmarked revenue fund for the
25 department of highways.

-2- INTRODUCED BILL

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1 (5) The identifying devices and fee paid for each unit
2 are not transferable from one vehicle to another or
3 transferable on the sale or change of ownership.

4 (6) Any owner or operator of any equipment included in
5 the unit definition in subsection (1) or (2) of this section
6 who violates any provision of this section is guilty of a
7 misdemeanor and punishable by a fine of not more than \$300
8 or by a sentence of not more than 60 days in the county
9 jail, or both."

-End-

Approved by Committee
on Agriculture Livestock
& Irrigation

SENATE BILL NO. 60

INTRODUCED BY CONOVER

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
SECTIONS ~~15-24-301~~, 15-24-1001, AND ~~15-70-312~~, MCA, TO
PROVIDE THAT THE RESIDENT AND NONRESIDENT CUSTOM ~~COMBINE~~ COMBINERS'
~~AGRICULTURAL HARVESTING EQUIPMENT~~ FEES AND PERMITS ARE VALID
FOR THE FULL CALENDAR YEAR IN WHICH ISSUED."

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

SECTION 1. SECTION 15-24-301, MCA, IS AMENDED TO READ:

"15-24-301. Personal property brought into the state
-- assessment -- exceptions -- custom combine equipment. (1)
Except as provided in subsections (2) through (6), property
in the following cases is subject to taxation and assessment
for all taxes levied that year in the county in which it is
located:

(a) any personal property (including livestock)
brought, driven, or coming into this state at any time
during the year that is used in the state for hire,
compensation, or profit;

(b) property whose owner or user is engaged in gainful
occupation or business enterprise in the state; or

(c) property which comes to rest and becomes a part of
the general property of the state.

(2) The taxes on this property are levied in the same
manner and to the same extent, except as otherwise provided,
as though the property had been in the county on the regular
assessment date, provided that the property has not been
regularly assessed for the year in some other county of the
state.

(3) Nothing in this section shall be construed to levy
a tax against a merchant or dealer within this state on
goods, wares, or merchandise brought into the county to
replenish the stock of the merchant or dealer.

(4) Any motor vehicle not subject to the light vehicle
license fee brought, driven, or coming into this state by
any nonresident person temporarily employed in Montana and
used exclusively for transportation of such person is
subject to taxation and assessment for taxes as follows:

(a) The motor vehicle is taxed by the county in which
it is located.

(b) One-fourth of the annual tax liability of the
motor vehicle must be paid for each quarter or portion of a
quarter of the year that the motor vehicle is located in
Montana.

(c) The quarterly taxes are due the first day of the
quarter.

(5) Agricultural harvesting machinery classified under
class eight, licensed in other states, and operated on the

1 lands of persons other than the owner of the machinery under
2 contracts for hire shall be subject to a fee in lieu of
3 taxation of \$35 per machine for ~~a 60-day period~~ the calendar
4 year in which the fee is collected. The machines shall be
5 subject to taxation under class eight only if they are sold
6 in Montana.

7 (6) The provisions of this part do not apply to
8 automobiles and trucks having a rated capacity of
9 three-quarters of a ton or less. These vehicles are subject
10 to the fee provided for in 61-3-532."

11 Section 2. Section 15-24-1001, MCA, is amended to
12 read:

13 "15-24-1001. Custom combiner's tax — collection —
14 distribution — not transferable. (1) In lieu of the taxes
15 required by 15-24-301, motor vehicle license fees and gross
16 vehicle weight fees, overweight and overweight permits, Title
17 61, a nonresident engaged in the business of custom
18 combining who brings equipment into the state shall pay a
19 fee of \$40 per unit ~~for a period beginning July 1 and ending~~
20 ~~October 31~~. A unit shall include:

- 21 (a) one truck suitable for hauling grain;
- 22 (b) one header trailer or one combine trailer; and
- 23 (c) pickup trucks and all other equipment, except
- 24 combines, used by a nonresident and brought into the state
- 25 as part of his business of custom combining.

1 (2) In lieu of gross vehicle weight fees and overweight
2 and overweight permits, Montana residents engaged in the
3 business of custom combining may pay the annual farm gross
4 vehicle weight fees and a fee of \$20 per unit ~~for a period~~
5 ~~beginning May 1 and ending October 31 of the same year~~. A
6 unit includes:

- 7 (a) one truck suitable for hauling grain;
- 8 (b) one header trailer or one combine trailer; and
- 9 (c) pickup trucks used by the resident in his business
- 10 of custom combining.

11 (3) The fee required by this section must be collected
12 by the department of highways. Upon payment of the fee, the
13 department of highways must provide an identifying device to
14 be displayed on each truck, header trailer, or combine
15 trailer and other equipment used by the nonresident or
16 resident in his business of custom combining in the state,
17 which device is valid for ~~a period beginning July 1 and~~
18 ~~ending October 31~~ the calendar year in which the fee is
19 collected.

20 (4) All fees collected under this section must be
21 distributed not later than ~~December 1~~ January 31 immediately
22 following the period of license as follows: 62 1/2% to the
23 county general fund in the county in which the permittee
24 declares the greatest amount of time will be spent to
25 operate, 37 1/2% to the earmarked revenue fund for the

department of highways.

(5) The identifying devices and fee paid for each unit are not transferable from one vehicle to another or transferable on the sale or change of ownership.

(6) Any owner or operator of any equipment included in the unit definition in subsection (1) or (2) of this section who violates any provision of this section is guilty of a misdemeanor and punishable by a fine of not more than \$300 or by a sentence of not more than 60 days in the county jail, or both."

SECTION 3. SECTION 15-70-312, MCA, IS AMENDED TO READ:

"15-70-312. Fees for temporary permits — duration of temporary permits. (1) The temporary special fuel permits shall cost the special fuel vehicle user a fee of \$30. The permit shall be valid for a period of time not to exceed 72 hours and will be automatically void should the vehicle leave the state of Montana during the 72-hour period.

(2) A temporary special fuel permit for a nonresident operating agricultural harvesting equipment shall cost \$30 per unit for ~~a period beginning July 1 and ending October 31~~ the calendar year in which the fee is collected. The permit shall not be transferable. A unit shall be defined as:

- (a) one truck suitable for hauling produce;
- (b) one harvesting machine; and
- (c) pickup trucks and any other accessory vehicles.

(3) All fees collected shall be remitted to the department or deposited directly in the earmarked revenue fund for the department of highways."

-End-

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in the following cases is subject to taxation and assessment
for all taxes levied that year in the county in which it is
located:

(a) any personal property (including livestock)
brought, driven, or coming into this state at any time
during the year that is used in the state for hire,
compensation, or profit;

(b) property whose owner or user is engaged in gainful
occupation or business enterprise in the state; or

(c) property which comes to rest and becomes a part of
the general property of the state.

(2) The taxes on this property are levied in the same
manner and to the same extent, except as otherwise provided,
as though the property had been in the county on the regular
assessment date, provided that the property has not been
regularly assessed for the year in some other county of the
state.

(3) Nothing in this section shall be construed to levy
a tax against a merchant or dealer within this state on
goods, wares, or merchandise brought into the county to
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(4) Any motor vehicle not subject to the light vehicle
license fee brought, driven, or coming into this state by
any nonresident person temporarily employed in Montana and
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(a) The motor vehicle is taxed by the county in which
it is located.

(b) One-fourth of the annual tax liability of the
motor vehicle must be paid for each quarter or portion of a
quarter of the year that the motor vehicle is located in
Montana.

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quarter.

(5) Agricultural harvesting machinery classified under
class eight, licensed in other states, and operated on the

1 lands of persons other than the owner of the machinery under
2 contracts for hire shall be subject to a fee in lieu of
3 taxation of \$35 per machine for ~~a 60-day period the calendar~~
4 ~~year in which the fee is collected~~. The machines shall be
5 subject to taxation under class eight only if they are sold
6 in Montana.

7 (6) The provisions of this part do not apply to
8 automobiles and trucks having a rated capacity of
9 three-quarters of a ton or less. These vehicles are subject
10 to the fee provided for in 61-3-532."

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2 and overheight permits, Montana residents engaged in the
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department of highways.

(5) The identifying devices and fee paid for each unit are not transferable from one vehicle to another or transferable on the sale or change of ownership.

(6) Any owner or operator of any equipment included in the unit definition in subsection (1) or (2) of this section who violates any provision of this section is guilty of a misdemeanor and punishable by a fine of not more than \$300 or by a sentence of not more than 60 days in the county jail, or both."

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"15-70-312. Fees for temporary permits — duration of temporary permits. (1) The temporary special fuel permits shall cost the special fuel vehicle user a fee of \$30. The permit shall be valid for a period of time not to exceed 72 hours and will be automatically void should the vehicle leave the state of Montana during the 72-hour period.

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- (b) one harvesting machine; and
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(b) property whose owner or user is engaged in gainful
occupation or business enterprise in the state; or

(c) property which comes to rest and becomes a part of
the general property of the state.

(2) The taxes on this property are levied in the same
manner and to the same extent, except as otherwise provided,
as though the property had been in the county on the regular
assessment date, provided that the property has not been
regularly assessed for the year in some other county of the
state.

(3) Nothing in this section shall be construed to levy
a tax against a merchant or dealer within this state on
goods, wares, or merchandise brought into the county to
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motor vehicle must be paid for each quarter or portion of a
quarter of the year that the motor vehicle is located in
Montana.

(c) The quarterly taxes are due the first day of the
quarter.

(5) Agricultural harvesting machinery classified under
class eight, licensed in other states, and operated on the

lands of persons other than the owner of the machinery under contracts for hire shall be subject to a fee in lieu of taxation of \$35 per machine for ~~a 60-day-period~~ the calendar year in which the fee is collected. The machines shall be subject to taxation under class eight only if they are sold in Montana.

(6) The provisions of this part do not apply to automobiles and trucks having a rated capacity of three-quarters of a ton or less. These vehicles are subject to the fee provided for in 61-3-532."

Section 2. Section 15-24-1001, MCA, is amended to read:

"15-24-1001. Custom combiner's tax -- collection -- distribution -- not transferable. (1) In lieu of the taxes required by 15-24-301, motor vehicle license fees and gross vehicle weight fees, overwidth and overheight permits, Title 61, a nonresident engaged in the business of custom combining who brings equipment into the state shall pay a fee of \$40 per unit ~~for a period beginning July 1 and ending October 31~~. A unit shall include:

- (a) one truck suitable for hauling grain;
- (b) one header trailer or one combine trailer; and
- (c) pickup trucks and all other equipment, except combines, used by a nonresident and brought into the state as part of his business of custom combining.

(2) In lieu of gross vehicle weight fees and overwidth and overheight permits, Montana residents engaged in the business of custom combining may pay the annual farm gross vehicle weight fees and a fee of \$20 per unit ~~for a period beginning May 1 and ending October 31 of the same year~~. A unit includes:

- (a) one truck suitable for hauling grain;
- (b) one header trailer or one combine trailer; and
- (c) pickup trucks used by the resident in his business of custom combining.

(3) The fee required by this section must be collected by the department of highways. Upon payment of the fee, the department of highways must provide an identifying device to be displayed on each truck, header trailer, or combine trailer and other equipment used by the nonresident or resident in his business of custom combining in the state, which device is valid for ~~a period beginning July 1 and ending October 31~~ the calendar year in which the fee is collected.

(4) All fees collected under this section must be distributed not later than ~~December 1~~ January 31 immediately following the period of license as follows: 62 1/2% to the county general fund in the county in which the permittee declares the greatest amount of time will be spent to operate, 37 1/2% to the earmarked revenue fund for the

1 department of highways.

2 (5) The identifying devices and fee paid for each unit
3 are not transferable from one vehicle to another or
4 transferable on the sale or change of ownership.

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6 the unit definition in subsection (1) or (2) of this section
7 who violates any provision of this section is guilty of a
8 misdemeanor and punishable by a fine of not more than \$300
9 or by a sentence of not more than 60 days in the county
10 jail, or both."

11 ~~SECTION 3. SECTION 15-70-312, MCA, IS AMENDED TO READ:~~

12 "15-70-312. Fees for temporary permits -- duration of
13 temporary permits. (1) The temporary special fuel permits
14 shall cost the special fuel vehicle user a fee of \$30. The
15 permit shall be valid for a period of time not to exceed 72
16 hours and will be automatically void should the vehicle
17 leave the state of Montana during the 72-hour period.

18 (2) A temporary special fuel permit for a nonresident
19 operating agricultural harvesting equipment shall cost \$30
20 per unit for ~~a period beginning July 1 and ending October 31~~
21 ~~the calendar year in which the fee is collected.~~ The permit
22 shall not be transferable. A unit shall be defined as:

- 23 (a) one truck suitable for hauling produce;
24 (b) one harvesting machine; and
25 (c) pickup trucks and any other accessory vehicles.

1 (3) All fees collected shall be remitted to the
2 department or deposited directly in the earmarked revenue
3 fund for the department of highways."

-End-