

HOUSE BILL NO. 140  
INTRODUCED BY ASAY, KELLER

IN THE HOUSE

January 11, 1985	Introduced and referred to Committee on Taxation.
January 16, 1985	Fiscal Note requested.
January 21, 1985	Fiscal Note returned.
January 24, 1985	Committee recommend bill do pass. Report adopted.  Bill printed and placed on members' desks.
January 26, 1985	Second reading, do pass.  Considered correctly engrossed.
January 28, 1985	Third reading, passed.  Transmitted to Senate.

IN THE SENATE

January 29, 1985	Introduced and referred to Committee on Taxation.
February 16, 1985	Committee recommend bill be concurrred in. Report adopted.
February 19, 1985	Second reading, concurrred in.
February 21, 1985	Third reading, concurrred in. Ayes, 49; Noes, 0.  Returned to House.

IN THE HOUSE

February 22, 1985

Received from Senate.

Sent to enrolling.

Reported correctly enrolled.

1 : House BILL NO. 140  
2 INTRODUCED BY Craig Kelle

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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR THE  
5 PRORATION AND COLLECTION OF TAXES ASSESSED ON A MOBILE HOME  
6 OR HOUSETRAILER AFTER THE SECOND PAYMENT DATE FOR SUCH  
7 TAXES; AMENDING SECTION 15-24-202, MCA; AND PROVIDING AN  
8 APPLICABILITY DATE."

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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. Payment of tax -- interest and penalty --  
13 display of tax-paid sticker. (1) The owner of a mobile home  
14 or housetrailer which is not taxed as an improvement, as  
15 improvements are defined in 15-1-101, shall pay the personal  
16 property tax in two payments, except as provided in  
17 15-24-206(2). The first payment is due within 30 days from  
18 the date of the notice of taxes due. The second payment is  
19 due no later than September 30 of the year in which the  
20 property is assessed. Taxes assessed against a mobile home  
21 after the second payment date must be prorated to reflect  
22 the remaining portion of the tax year. The prorated taxes  
23 must be added to the following year's tax roll and, except  
24 as provided in 15-24-206, are due with and must be collected  
25 with the first payment due in that year.

1 (2) Tax, other than the prorated tax described in  
2 subsection (1), due on a mobile home or housetrailer not  
3 taxed as an improvement that is not paid on or before  
4 September 30 of the year that the property is assessed is  
5 delinquent and is subject to the same interest and penalty  
6 as delinquent property taxes under 15-16-102. Interest  
7 begins to accrue as of September 30 of the year the property  
8 is assessed.

9 (3) The department of revenue shall issue tax-paid  
10 stickers to the county treasurers. The treasurers shall  
11 issue the stickers to the owners of mobile homes and  
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17 in full to the county treasurer."

18 NEW SECTION. Section 2. Extension of authority. Any  
19 existing authority of the department of revenue to make  
20 rules on the subject of the provisions of this act is  
21 extended to the provisions of this act.

22 NEW SECTION. Section 3. Applicability. This act  
23 applies to taxable years beginning on or after January 1,  
24 1985.

-End-

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INTRODUCED BILL  
HB 140



STATE OF MONTANA  
FISCAL NOTE

REQUEST NO. FNN092-85

Form BD-15

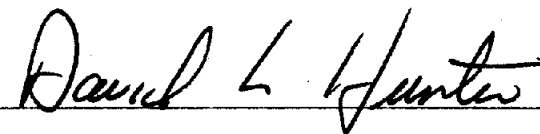
In compliance with a written request received January 16, 19 85, there is hereby submitted a Fiscal Note for House Bill 140 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION:

An act to provide for the proration and collection of taxes assessed on a mobile home or house trailer after the second payment date for such taxes.

ASSUMPTIONS:

The Department of Revenue is unable to estimate the fiscal impact of this proposal. Data on mobile homes, classified as personal property, coming into the state after midnight of September 30 each year is insufficient. It is believed that proration and collection of taxes after the second payment date would have a minimal effect on the University Levy, the School Foundation Program, and local governments. The proposed legislation would result in some revenue that is presently collected in the current tax year being deferred to the subsequent tax year. If enacted, the proposal would slightly increase the bookkeeping duties of the Property Tax Division.



BUDGET DIRECTOR  
Office of Budget and Program Planning

Date: JAN 21, 1985  
HB 140

APPROVED BY COMMITTEE  
ON TAXATION

1 HOUSE BILL NO. 140  
2 INTRODUCED BY Crang, Keller  
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-2- SECOND READING  
HB 140

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THIRD READING  
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REFERENCE BILL

