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 SI	ENATE
January	29,	1985		Introduced and referred to Committee on Taxation.
February	y 16,	, 1985		Committee recommend bill be concurred in. Report adopted
February	7 19,	, 1985		Second reading, concurred in.
February	<u>7</u> 21,	, 1985		Third reading, concurred in. Ayes, 49; Noes, 0.
				Returned to House.

IN THE HOUSE

February 22, 1985

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Received from Senate. Sent to enrolling. Reported correctly enrolled. LC 0533/01

HOUSE BILL NO. 140 2 1 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR THE 4 PRORATIÓN AND COLLECTION OF TAXES ASSESSED ON A MOBILE HOME 5

OR HOUSETRAILER AFTER THE SECOND PAYMENT DATE FOR SUCH 6 7 ر TAXES; AMENDING SECTION 15-24-202, MCA; AND PROVIDING AN 8 APPLICABILITY DATE."

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

11 Section 1. Section 15-24-202, MCA, is amended to read: "15-24-202. Payment of tax -- interest and penalty --12 display of tax-paid sticker. (1) The owner of a mobile home 13 or housetrailer which is not taxed as an improvement, as 14 improvements are defined in 15-1-101, shall pay the personal 15 property tax in two payments, except as provided in 16 15-24-206(2). The first payment is due within 30 days from 17 the date of the notice of taxes due. The second payment is 18 due no later than September 30 of the year in which the 19 property is assessed. Taxes assessed against a mobile home 20 after the second payment date must be prorated to reflect 21 the remaining portion of the tax year. The prorated taxes 22 must be added to the following year's tax roll and, except 23 as provided in 15-24-206, are due with and must be collected 24 25 with the first payment due in that year.

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

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 12 housetrailers if the taxes and any interest and penalty owed 13 are paid in full. An owner shall then display the sticker, 14 which must be visible from the exterior of the mobile home 15 or housetrailer. No mobile home movement permit provided for 16 in 15-24-206 may be issued unless the taxes have been paid 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 rules on the subject of the provisions of this act is 20 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, 1985. 24

> -End-INTRODUCED BILL HB 140 -2-



STATE OF MONTANA

FISCAL NOTE

REQUEST NO. FNN092-85

Form BD-15

In compliance with a written request received <u>January 16</u>, 19<u>85</u>, there is hereby submitted a Fiscal Note for <u>House Bill 140</u> 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: JAU 21, 1888 1B 140

House BILL NO. 140_ INTRODUCED BY _ Change Kelle 1 ' 2 3 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR THE 4 5 PRORATIÓN 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." 9 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: Section 1. Section 15-24-202, MCA, is amended to read: 11 12 "15-24-202. Payment of tax -- interest and penalty -display of tax-paid sticker. (1) The owner of a mobile home 13 or housetrailer which is not taxed as an improvement, as 14 improvements are defined in 15-1-101, shall pay the personal 15 16 property tax in two payments, except as provided in 15-24-206+2+. The first payment is due within 30 days from 17 the date of the notice of taxes due. The second payment is 18 due no later than September 30 of the year in which the 19 20 property is assessed. Taxes assessed against a mobile home after the second payment date must be prorated to reflect 21 22 the remaining portion of the tax year. The prorated taxes 23 must be added to the following year's tax roll and, except as provided in 15-24-206, are due with and must be collected 24 with the first payment due in that year. 25

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 housetrailers if the taxes and any interest and penalty owed 12 13 are paid in full. An owner shall then display the sticker, 14 which must be visible from the exterior of the mobile home 15 or housetrailer. No mobile home movement permit provided for 16 in 15-24-206 may be issued unless the taxes have been paid , 17 in full to the county treasurer."

18 <u>NEW SECTION.</u> 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.

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

-End-

-2- SECOND READING HB 140

a Iontana Legislative Council

APPLICABILITY DATE."

LC 0533/01

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LC 0533/01

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-End-

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THIRD READING



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2	INTRODUCED BY ASAY, KELLER	2	subsection (1), du
3		3	taxed as an imp
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8	APPLICABILITY DATE."	8	is assessed.
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18	the date of the notice of taxes due. The second payment is	18	NEW SECTION.
19	due no later than September 30 of the year in which the	19	existing authority
20	property is assessed. Taxes assessed against a mobile home	20	rules on the sub
21	after the second payment date must be prorated to reflect	21	extended to the pro
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-End- REFERENCE BILL

-2- HB 140

