## HOUSE BILL NO. 172

1/14	Introduced
1/14	Referred to Taxation
1/21	Hearing
1/21	Committee Report-Bill Do Pass
	2nd Reading Pass
1/26	3rd Reading Pass

## Transmitted to Senate

1/28	Referred	l to	Taxation
2/08	Hearing		
2/15	Tabled i	n C	ommittee

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1	HOUSE BILL NO. 112
2	INTRODUCED BY and 2
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4	A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THAT FOR
5	TAXATION "LEASEHOLD IMPROVEMENTS" INCLUDES IMPROVEMENTS
б	OTHER THAN MOBILE HOMES; AMENDING SECTION 15-1-101, MCA."
7	
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
9	Section 1. Section 15-1-101, MCA, is amended to read:
10	"15-1-101. Definitions. (1) When terms mentioned in
11	this section are used in connection with taxation, they are
12	defined in the following manner:
13	(a) The term "agricultural" refers to the raising of
14	livestock, swine, poultry, field crops, fruit, and other
15	animal and vegetable matter for food or fiber.
16	(b) The term "assessed value" means the value of
17	property as defined in 15-8-111.
18	(c) The term "average wholesale value" means the value
19	to a dealer prior to reconditioning and profit margin shown

in national appraisal guides and manuals or the valuation

(d) The term "credit" means solvent debts, secured or

(e) The term "improvements" includes all buildings,

structures, fixtures, fences, and improvements situated

schedules of the department of revenue.

unsecured, owing to a person.

1	upon, erected upon, or affixed to land. When the department
2	of revenue or its agent determines that the permanency of
3	location of a mobile home or housetrailer has been
4	established, the mobile home or housetrailer is presumed to
5	be an improvement to real property. A mobile home or
6	housetrailer may be determined to be permanently located
7	only when it is attached to a foundation which cannot
8	feasibly be relocated and only when the wheels are removed.
9	(f) The term "leasehold improvements" means
10	improvements to-mobile-homes and mobile homes located on
11	land owned by another person. This property is assessed
12	under the appropriate classification and the taxes are due
13	and payable in two payments as provided in 15-24-202.
14	Delinquent taxes on such leasehold improvements are a lien
15	only on such the leasehold improvements.
16	(g) The term "mobile home" means forms of housing
17	known as "trailers", "housetrailers", or "trailer coaches"

23 (h) The term "personal property" includes everything 24 that is the subject of ownership but that is not included 25 within the meaning of the terms "real estate" and

used as a principal residence.

exceeding 8 feet in width or 45 feet in length, 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 8 feet in width or 45 feet in length

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- 1 "improvements".
- 2 (i) The term "poultry" includes all chickens, turkeys,
- 3 geese, ducks, and other birds raised in domestication to
- 4 produce food or feathers.
- 5 (j) The term "property" includes moneys, credits,
- 6 bonds, stocks, franchises, and all other matters and things.
- 7 real, personal, and mixed, capable of private ownership.
- 8 This definition must not be construed to authorize the
- 9 taxation of the stocks of any company or corporation when
- 10 the property of such company or corporation represented by
- 11 the stocks is within the state and has been taxed.
- 12 (k) The term "real estate" includes:
- 13 (i) the possession of, claim to, ownership of, or
- 14 right to the possession of land;
- 15 (ii) all mines, minerals, and quarries in and under the
- 16 land subject to the provisions of 15-23-501 and 15-23-801;
- 17 all timber belonging to individuals or corporations growing
- 18 or being on the lands of the United States; and all rights
- 19 and privileges appertaining thereto.
- 20 (1) The term "taxable value" means the percentage of
- 21 market or assessed value as provided for in 15-6-131 through
- 22 15-6-140.
- 23 (2) The phrase "municipal corporation" or
- 24 "municipality" or "taxing unit" shall be deemed to include a
- 25 county, city, incorporated town, township, school district,

- 1 irrigation district, drainage district, or any person,
- 2 persons, or organized body authorized by law to establish
- 3 tax levies for the purpose of raising public revenue.
- 4 (3) The term "state board" or "board" when used
- 5 without other qualification shall mean the state tax appeal
- 6 board."

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## APPROVED BY COMMITTEE ON TAXATION

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