

HOUSE BILL NO. 241

1/17 Introduced
1/17 Referred to Taxation
1/21 Fiscal Note Requested
1/24 Fiscal Note Received
1/28 Hearing
1/29 Committee Report-Bill Pass As Amended
2/01 2nd Reading Do Not Pass
2/01 Bill Killed

1 HOUSE BILL NO. 241
 2 INTRODUCED BY Richard Erik Holman Norman Ream
 3 Representative Secretary

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR THE
 5 PRORATION OF PROPERTY TAX ON A MOBILE HOME WHEN IT IS MOVED;
 6 AMENDING SECTIONS 15-8-408, 15-24-202, AND 15-24-206, MCA."

7
 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 15-24-206, MCA, is amended to read:

10 "15-24-206. Declaration of destination on imported
 11 mobile homes -- display -- tax receipt -- exemptions. (1)
 12 Whoever brings a mobile home into the state shall
 13 immediately upon arrival in the state execute a written
 14 declaration, verified under oath, stating the destination of
 15 the mobile home and such other information as the department
 16 of revenue may require and shall deliver the original of the
 17 declaration to whomever is on duty at the nearest port of
 18 entry station, state vehicle weight station, or such other
 19 place and person as the department may prescribe. He shall
 20 also immediately upon arrival in the state affix a copy of
 21 the declaration to the mobile home at a conspicuous place.

22 (2) The treasurer shall issue the mobile home movement
 23 declaration provided for in this section to a person
 24 required by this section to execute it, in such quantities
 25 as he requests to a maximum of 100. The treasurer shall

1 issue such additional quantities of the declaration to a
 2 maximum of 100 as the person requests at the discretion of
 3 the county treasurer upon receipt from the person of the
 4 previously issued declarations properly executed. In any
 5 event executed declarations must be delivered to the
 6 treasurer within 30 days from their issue.

7 (3) Whoever moves a mobile home from a point within
 8 the state to another point within or without the state shall
 9 first:

10 (a) execute the declaration provided for in subsection
 11 (1) of this section, deliver the original of it to the
 12 treasurer of the county in which the move originates or to
 13 such other person as the department may prescribe, and affix
 14 a copy of it in a conspicuous place on the mobile home to be
 15 moved;

16 (b) obtain from the county treasurer of the county in
 17 which the move originates a receipt showing payment in full
 18 of property taxes ~~with-respect-to-that~~ due on the mobile
 19 home as provided in subsection (4).

20 (4) Property taxes due are the total taxes levied on
 21 the mobile home prorated according to the ratio which the
 22 number of months, or fraction thereof, that the property had
 23 its situs in the county since the most recent payment of
 24 property taxes in full on the mobile home bears to 12.

25 (5) A mobile home on which the prorated property taxes

1 have been paid is subject to property taxes levied on
2 taxable property in the taxing jurisdiction of the situs to
3 which it is moved, as provided in 15-24-202.

4 ~~4~~6 The provisions of subsection (3)(b) do not
5 apply whenever a person moves a mobile home:

6 (a) from a point without to a point within the state;

7 (b) between places of business of dealers within or
8 without the state;

9 (c) from the place of business of a dealer to a point
10 within or without the state."

11 Section 2. 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.

21 (2) Tax due on a mobile home or housetrailer not taxed
22 as an improvement that is not paid on or before September 30
23 of the year that the property is assessed is delinquent and
24 is subject to the same interest and penalty as delinquent
25 property taxes under 15-16-102. Interest begins to accrue as

1 of September 30 of the year the property is assessed.

2 (3) The department of revenue shall issue tax-paid
3 stickers to the county treasurers. The treasurers shall
4 issue the stickers to the owners of mobile homes and
5 housetrailer if the taxes and any interest and penalty owed
6 are paid in full. An owner shall then display the sticker,
7 which must be visible from the exterior of the mobile home
8 or housetrailer. No mobile home movement permit provided for
9 in 15-24-206 may be issued unless the taxes due as provided
10 in 15-24-206 have been paid in full to the county
11 treasurer."

12 Section 3. Section 15-8-408, MCA, is amended to read:

13 "15-8-408. Personal property. (1) Personal property
14 which was in the state and subject to taxation on January 1
15 of any year shall be taxable wherever and whenever found in
16 any county in the state, whether the same be owned, claimed,
17 or possessed by the person owning, claiming, or possessing
18 it on January 1 or not; provided that in case the same
19 property is assessed in more than one county, the county
20 first making the assessment shall be entitled to collect the
21 taxes.

22 (2) A mobile home or housetrailer which is not taxed
23 as an improvement must be assessed and taxed as provided in
24 Title 15, chapter 24, part 2."

25 NEW SECTION. Section 4. Extension of authority. Any

LC 0593/01

1 existing authority of the department of revenue to make
2 rules on the subject of the provisions of this act is
3 extended to the provisions of this act.

-End-

FISCAL NOTE

Form **BD-15**

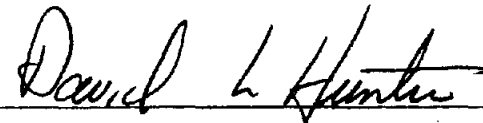
In compliance with a written request received January 21, 19 85, there is hereby submitted a Fiscal Note for H.B. 241 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION

An act to provide for the proration of property tax on a mobile home when it is moved.

ASSUMPTIONS

This proposal will have no impact on revenue allocated to the University Levy or the School Foundation Program. Its affect on county revenues will depend on whether a county is the county of origin or destination in a mobile home move. Under the new law counties receiving mobile homes will be entitled to a share of the respective taxes. Counties of origin will lose a portion of the revenue that could have been claimed under the current law.



BUDGET DIRECTOR
Office of Budget and Program Planning

Date: JAN 23, 1985

HR 241

APPROVED BY COMMITTEE
ON TAXATION

HOUSE BILL NO. 241

INTRODUCED BY KADAS, ECK, HALLIGAN,
NORMAN, REAM, RAPP-SVRCEK, BRADLEY

A BILL FOR AN ACT ENTITLED: "AN ACT TO ~~PROVIDE--FOR--THE~~
~~PRORATION~~ REVISE THE METHOD FOR DETERMINING THE AMOUNT OF
PROPERTY TAX DUE ON A MOBILE HOME WHEN IT IS MOVED; AMENDING
SECTIONS 15-8-408, 15-24-202, AND 15-24-206, MCA."

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

Section 1. Section 15-24-206, MCA, is amended to read:

"15-24-206. Declaration of destination on imported
mobile homes -- display -- tax receipt -- exemptions. (1)
Whoever brings a mobile home into the state shall
immediately upon arrival in the state execute a written
declaration, verified under oath, stating the destination of
the mobile home and such other information as the department
of revenue may require and shall deliver the original of the
declaration to whomever is on duty at the nearest port of
entry station, state vehicle weight station, or such other
place and person as the department may prescribe. He shall
also immediately upon arrival in the state affix a copy of
the declaration to the mobile home at a conspicuous place.

(2) The treasurer shall issue the mobile home movement
declaration provided for in this section to a person

required by this section to execute it, in such quantities
as he requests to a maximum of 100. The treasurer shall
issue such additional quantities of the declaration to a
maximum of 100 as the person requests at the discretion of
the county treasurer upon receipt from the person of the
previously issued declarations properly executed. In any
event executed declarations must be delivered to the
treasurer within 30 days from their issue.

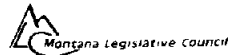
(3) Whoever moves a mobile home from a point within
the state to another point within or without the state shall
first:

(a) execute the declaration provided for in subsection
(1) of this section, deliver the original of it to the
treasurer of the county in which the move originates or to
such other person as the department may prescribe, and affix
a copy of it in a conspicuous place on the mobile home to be
moved;

(b) obtain from the county treasurer of the county in
which the move originates a receipt showing payment in full
of property taxes ~~with respect to that~~ due on the mobile
home as provided in subsection (4).

(4) Property taxes due are:

(A) ONE-HALF OF the total taxes levied on the mobile
home ~~prorated according to the ratio which the number of~~
~~months, or fraction thereof, that the property had its situs~~



~~in the county since the most recent payment of property taxes in full on the mobile home bears to -- 12.~~ IF THE DECLARATION IS APPLIED FOR NOT MORE THAN 6 MONTHS FROM THE DATE OF THE NOTICE OF TAXES DUE; OR

(B) THE TOTAL TAXES LEVIED ON THE MOBILE HOME IF THE DECLARATION IS APPLIED FOR MORE THAN 6 MONTHS FROM THE DATE OF THE NOTICE OF TAXES DUE.

(5) IN NO CASE IS THE OWNER OF THE MOBILE HOME ENTITLED TO A REFUND FOR PERSONAL PROPERTY TAXES PAID PRIOR TO THE DECLARATION REQUIRED IN SUBSECTION (1).

~~(5)(6)~~ A mobile home on which the prorated property taxes DUE have been paid is subject to property taxes levied on taxable property in the taxing jurisdiction of the situs to which it is moved, as provided in 15-24-202.

~~(4)(6)(7)~~ The provisions of subsection (3)(b) do not apply whenever a person moves a mobile home:

(a) from a point without to a point within the state;

(b) between places of business of dealers within or without the state;

(c) from the place of business of a dealer to a point within or without the state."

Section 2. Section 15-24-202, MCA, is amended to read:

"15-24-202. Payment of tax -- interest and penalty -- display of tax-paid sticker. (1) The owner of a mobile home or housetrailer which is not taxed as an improvement, as

improvements are defined in 15-1-101, shall pay the personal property tax in two payments, except as provided in 15-24-206~~(2)~~. The first payment is due within 30 days from the date of the notice of taxes due. The second payment is due no later than September 30 of the year in which the property is assessed.

(2) Tax due on a mobile home or housetrailer not taxed as an improvement that is not paid on or before September 30 of the year that the property is assessed is delinquent and is subject to the same interest and penalty as delinquent property taxes under 15-16-102. Interest begins to accrue as of September 30 of the year the property is assessed.

(3) The department of revenue shall issue tax-paid stickers to the county treasurers. The treasurers shall issue the stickers to the owners of mobile homes and housetrailer if the taxes and any interest and penalty owed are paid in full. An owner shall then display the sticker, which must be visible from the exterior of the mobile home or housetrailer. No mobile home movement permit provided for in 15-24-206 may be issued unless the taxes due as provided in 15-24-206 have been paid in full to the county treasurer."

Section 3. Section 15-8-408, MCA, is amended to read:

"15-8-408. Personal property. (1) Personal property which was in the state and subject to taxation on January 1

1 of any year shall be taxable wherever and whenever found in
2 any county in the state, whether the same be owned, claimed,
3 or possessed by the person owning, claiming, or possessing
4 it on January 1 or not; provided that in case the same
5 property is assessed in more than one county, the county
6 first making the assessment shall be entitled to collect the
7 taxes.

8 (2) A mobile home or housetrailer which is not taxed
9 as an improvement must be assessed and taxed as provided in
10 Title 15, chapter 24, part 2."

11 NEW SECTION. Section 4. Extension of authority. Any
12 existing authority of the department of revenue to make
13 rules on the subject of the provisions of this act is
14 extended to the provisions of this act.

-End-