



IN THE HOUSE

MARCH 31, 1987

RECEIVED FROM SENATE.

SENT TO ENROLLING.

1 House BILL NO. 457

2 INTRODUCED BY J. Brown

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING PAYMENT OF  
5 LICENSE FEES OR TAXES FOR THE CURRENT YEAR AND THE  
6 IMMEDIATELY PREVIOUS YEAR, UNLESS ALREADY PAID, PRIOR TO  
7 REGISTRATION OF MOTOR VEHICLES, BOATS, AND SNOWMOBILES;  
8 AMENDING SECTIONS 23-2-515, 23-2-616, AND 61-3-303, MCA; AND  
9 PROVIDING AN APPLICABILITY DATE."

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

12 NEW SECTION. Section 1. Payment of current and back  
13 taxes and fees. (1) The personal property taxes assessed  
14 against a boat for the year in which application for decals  
15 is made and the immediately previous year must be paid  
16 before license decals may be issued pursuant to 23-2-515.

17 (2) The fee in lieu of tax imposed on a snowmobile for  
18 the year in which application for registration is made and  
19 the immediately previous year must be paid before a  
20 snowmobile may be registered pursuant to 23-2-616.

21 (3) Except for mobile homes as defined in 15-1-101,  
22 the new motor vehicle sales tax and the personal property  
23 tax or fee in lieu of tax imposed or assessed against a  
24 motor vehicle for the current year and the immediately  
25 previous year must be paid before a motor vehicle may be

1 registered or reregistered pursuant to 61-3-303.

2 (4) The provisions of subsections 1 through 3 do not  
3 require payment of the immediately previous year's taxes or  
4 fees if such taxes or fees have already been paid.

5 Section 2. Section 23-2-515, MCA, is amended to read:

6 "23-2-515. License decals to be displayed. (1) Every  
7 Montana boat numbered in accordance with the provisions of  
8 23-2-512 and 23-2-513 shall be required to display license  
9 decals. For this purpose the county treasurer, upon receipt  
10 of a certificate of tax of personal property showing payment  
11 of tax on the motorboat ~~for the current year~~ as required by  
12 [section 1], shall issue a pair of decals prepared and  
13 furnished by the department of justice with all new  
14 certificates of number and renewals thereof.

15 (2) The decals shall be of a style and design  
16 prescribed by the department of justice and shall be a color  
17 differing from the preceding year. The license decal will be  
18 serially numbered and have the expiration date of December  
19 31 of the appropriate year printed thereon.

20 (3) License decals shall be displayed only in the  
21 following manner: one valid license decal on each side of  
22 the forward half, 3 inches aft of the identifying numbers."

23 Section 3. Section 23-2-616, MCA, is amended to read:

24 "23-2-616. Registration and decals -- application and  
25 issuance -- use of certain fees. (1) No snowmobile may be

1 operated on public lands by any person in Montana unless it  
 2 has been registered and there is displayed in a conspicuous  
 3 place on both sides of the cowl a decal as visual proof that  
 4 the fee in lieu of property tax has been paid on it for the  
 5 current year and the immediately previous year as required  
 6 by [section 1].

7 (2) Application for registration shall be made to the  
 8 county treasurer upon forms to be furnished by the  
 9 department of justice for this purpose, which may be  
 10 obtained at the county treasurer's office in the county  
 11 where the owner resides. The application shall contain the  
 12 following information:

- 13 (a) name and address of the owner;
- 14 (b) certificate of ownership number;
- 15 (c) make of the snowmobile;
- 16 (d) model name of the snowmobile;
- 17 (e) year of manufacture;
- 18 (f) a statement evidencing payment of the fee in lieu  
 19 of property tax as required by [section 1]; and
- 20 (g) such other information as the department of  
 21 justice may require.

22 (3) The application shall be accompanied by a decal  
 23 fee of \$2, a registration fee of 50 cents, and, if the  
 24 snowmobile has previously been registered, by the  
 25 registration certificate for the most recent year in which

1 the snowmobile was registered. The treasurer shall sign the  
 2 application and issue a registration receipt which shall  
 3 contain information considered necessary by the department  
 4 of justice and a listing of fees paid. The owner shall  
 5 retain possession of the registration receipt until it is  
 6 surrendered to the county treasurer for reregistration or to  
 7 a purchaser or subsequent owner pursuant to a transfer of  
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9 (4) The county treasurer shall forward the signed  
 10 application to the department of justice and shall issue to  
 11 the applicant a decal in the style and design prescribed by  
 12 the department of justice and of a different color than the  
 13 preceding year, numbered in sequence.

14 (5) The county treasurer may not accept any  
 15 application under this section until the applicant has paid  
 16 the decal and registration fees and the fee in lieu of  
 17 property tax on the snowmobile for the current year and the  
 18 immediately previous year as required by [section 1].

19 (6) All money collected from payment of the decal fees  
 20 and all interest accruing from use of this money shall be  
 21 forwarded to the state treasurer and placed in the state  
 22 special revenue fund to the credit of the department, with  
 23 \$1 designated for use in enforcing the purposes of this part  
 24 and \$1 designated for use in the development, maintenance,  
 25 and operation of snowmobile facilities. All money collected

1 from payment of the registration fee shall be forwarded to  
2 the state treasurer and deposited in the motor vehicle  
3 recording account of the state special revenue fund.

4 (7) The county treasurer shall credit all fees in lieu  
5 of tax collected on snowmobiles to the county motor vehicle  
6 suspense fund provided for in 61-3-509."

7 Section 4. Section 61-3-303, MCA, is amended to read:

8 "61-3-303. Application for registration. (1) Every  
9 owner of a motor vehicle operated or driven upon the public  
10 highways of this state shall for each motor vehicle owned,  
11 except as herein otherwise expressly provided, file or cause  
12 to be filed in the office of the county treasurer where the  
13 motor vehicle is owned or taxable an application for  
14 registration or reregistration upon a blank form to be  
15 prepared and furnished by the department. The application  
16 shall contain:

17 (a) name and address of owner, giving county, school  
18 district, and town or city within whose corporate limits the  
19 motor vehicle is taxable, if taxable, or within whose  
20 corporate limits the owner's residence is located if the  
21 motor vehicle is not taxable;

22 (b) name and address of the holder of any security  
23 interest in the motor vehicle;

24 (c) description of motor vehicle, including make, year  
25 model, engine or serial number, manufacturer's model or

1 letter, gross weight, type of body, and if truck, the rated  
2 capacity;

3 (d) in case of reregistration, the license number for  
4 the preceding year; and

5 (e) such other information as the department may  
6 require.

7 (2) A person who files an application for registration  
8 or reregistration of a motor vehicle, except of a mobile  
9 home as defined in 15-1-101(1), shall upon the filing of the  
10 application pay to the county treasurer:

11 (a) the registration fee, as provided in 61-3-311 and  
12 61-3-321; and

13 (b) unless it has been previously paid:

14 (i) the personal property taxes assessed against the  
15 vehicle for the current year of registration and the  
16 immediately previous year; or

17 (ii) the new motor vehicle sales tax against the  
18 vehicle ~~for the current year of registration~~ and/or the  
19 ~~license fee imposed by 61-3-532 in lieu of property tax~~ for  
20 the current year of registration and the immediately  
21 previous year; ~~or as required by [section 1].~~

22 ~~(iii) in the case of a motorcycle, quadricycle, motor~~  
23 ~~home, travel trailer, or camper, the fee in lieu of property~~  
24 ~~tax for the current year of registration;~~

25 (3) The application may not be accepted by the county

1 treasurer unless the payments required by subsection (2)  
2 accompany the application. The county treasurer may not  
3 assess or collect taxes or fees for a period other than:

- 4 (a) the current year; and  
5 (b) the immediately previous year, if the vehicle was  
6 not registered or operated on the highways of the state,  
7 regardless of the period of time since the vehicle was  
8 previously registered or operated.

9 (4) The county treasurer may make full and complete  
10 investigation of the tax status of the vehicle. Any  
11 applicant for registration or reregistration must submit  
12 proof from the tax or other appropriate records of the  
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14 NEW SECTION. Section 5. Extension of authority. Any  
15 existing authority of the department of revenue, department  
16 of fish, wildlife, and parks, or department of justice to  
17 make rules on the subject of the provisions of this act is  
18 extended to the provisions of this act.

19 NEW SECTION. Section 6. Applicability. This act  
20 applies to motor vehicle and snowmobile registration,  
21 applications for decals for boats, and the payment of taxes  
22 or fees connected with the registration or application after  
23 January 1, 1988.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB457, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act requiring payment of license fees or taxes for the current year and the immediately previous year, unless already paid, prior to registration of motor vehicles, boats and snowmobiles; providing an applicability date.

ASSUMPTIONS:

Because payment of previous year fees and taxes on motor vehicles are already required by statute, this bill has no effect on these vehicles. Back taxes on boats, snowmobiles and motorcycles are anticipated to increase. Precise estimates of this increase are unavailable due to a lack of information regarding back taxes on boats, snowmobiles and motorcycles; and also due to the uncertainty surrounding collection of back taxes under current practices. The revenue effect is anticipated to be relatively minor, however.

David L. Hunter DATE 1/21/87  
DAVID L. HUNTER, BUDGET DIRECTOR  
Office of Budget and Program Planning

J. Brown DATE 2/2/87  
JAN BROWN, PRIMARY SPONSOR

Fiscal Note for HB457, as introduced.

HB-457

APPROVED BY COMMITTEE  
ON TAXATION

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6 IMMEDIATELY PREVIOUS YEAR, UNLESS ALREADY PAID, PRIOR TO  
7 REGISTRATION OF MOTOR VEHICLES, BOATS, AND SNOWMOBILES;  
8 AMENDING SECTIONS 23-2-515, 23-2-616, AND 61-3-303, MCA; AND  
9 PROVIDING AN APPLICABILITY DATE."

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

12 NEW SECTION. Section 1. Payment of current and back  
13 taxes and fees. (1) The personal property taxes assessed  
14 against a boat for the year in which application for decals  
15 is made and the immediately previous year must be paid  
16 before license decals may be issued pursuant to 23-2-515.

17 (2) The fee in lieu of tax imposed on a snowmobile for  
18 the year in which application for registration is made and  
19 the immediately previous year must be paid before a  
20 snowmobile may be registered pursuant to 23-2-616.

21 (3) Except for mobile homes as defined in 15-1-101,  
22 the new motor vehicle sales tax and the personal property  
23 tax or fee in lieu of tax imposed or assessed against a  
24 motor vehicle for the current year and the immediately  
25 previous year must be paid before a motor vehicle may be

1 registered or reregistered pursuant to 61-3-303.

2 (4) The provisions of subsections 1 through 3 do not  
3 require payment of the immediately previous year's taxes or  
4 fees if such taxes or fees have already been paid.

5 Section 2. Section 23-2-515, MCA, is amended to read:

6 "23-2-515. License decals to be displayed. (1) Every  
7 Montana boat numbered in accordance with the provisions of  
8 23-2-512 and 23-2-513 shall be required to display license  
9 decals. For this purpose the county treasurer, upon receipt  
10 of a certificate of tax of personal property showing payment  
11 of tax on the motorboat ~~for the current year~~ as required by  
12 [section 1], shall issue a pair of decals prepared and  
13 furnished by the department of justice with all new  
14 certificates of number and renewals thereof.

15 (2) The decals shall be of a style and design  
16 prescribed by the department of justice and shall be a color  
17 differing from the preceding year. The license decal will be  
18 serially numbered and have the expiration date of December  
19 31 of the appropriate year printed thereon.

20 (3) License decals shall be displayed only in the  
21 following manner: one valid license decal on each side of  
22 the forward half, 3 inches aft of the identifying numbers."

23 Section 3. Section 23-2-616, MCA, is amended to read:

24 "23-2-616. Registration and decals -- application and  
25 issuance -- use of certain fees. (1) No snowmobile may be



1 operated on public lands by any person in Montana unless it  
 2 has been registered and there is displayed in a conspicuous  
 3 place on both sides of the cowl a decal as visual proof that  
 4 the fee in lieu of property tax has been paid on it for the  
 5 current year and the immediately previous year as required  
 6 by [section 1].

7 (2) Application for registration shall be made to the  
 8 county treasurer upon forms to be furnished by the  
 9 department of justice for this purpose, which may be  
 10 obtained at the county treasurer's office in the county  
 11 where the owner resides. The application shall contain the  
 12 following information:

- 13 (a) name and address of the owner;
- 14 (b) certificate of ownership number;
- 15 (c) make of the snowmobile;
- 16 (d) model name of the snowmobile;
- 17 (e) year of manufacture;
- 18 (f) a statement evidencing payment of the fee in lieu  
 19 of property tax as required by [section 1]; and
- 20 (g) such other information as the department of  
 21 justice may require.

22 (3) The application shall be accompanied by a decal  
 23 fee of \$2, a registration fee of 50 cents, and, if the  
 24 snowmobile has previously been registered, by the  
 25 registration certificate for the most recent year in which

1 the snowmobile was registered. The treasurer shall sign the  
 2 application and issue a registration receipt which shall  
 3 contain information considered necessary by the department  
 4 of justice and a listing of fees paid. The owner shall  
 5 retain possession of the registration receipt until it is  
 6 surrendered to the county treasurer for reregistration or to  
 7 a purchaser or subsequent owner pursuant to a transfer of  
 8 ownership.

9 (4) The county treasurer shall forward the signed  
 10 application to the department of justice and shall issue to  
 11 the applicant a decal in the style and design prescribed by  
 12 the department of justice and of a different color than the  
 13 preceding year, numbered in sequence.

14 (5) The county treasurer may not accept any  
 15 application under this section until the applicant has paid  
 16 the decal and registration fees and the fee in lieu of  
 17 property tax on the snowmobile for the current year and the  
 18 immediately previous year as required by [section 1].

19 (6) All money collected from payment of the decal fees  
 20 and all interest accruing from use of this money shall be  
 21 forwarded to the state treasurer and placed in the state  
 22 special revenue fund to the credit of the department, with  
 23 \$1 designated for use in enforcing the purposes of this part  
 24 and \$1 designated for use in the development, maintenance,  
 25 and operation of snowmobile facilities. All money collected

1 from payment of the registration fee shall be forwarded to  
2 the state treasurer and deposited in the motor vehicle  
3 recording account of the state special revenue fund.

4 (7) The county treasurer shall credit all fees in lieu  
5 of tax collected on snowmobiles to the county motor vehicle  
6 suspense fund provided for in 61-3-509."

7 Section 4. Section 61-3-303, MCA, is amended to read:

8 "61-3-303. Application for registration. (1) Every  
9 owner of a motor vehicle operated or driven upon the public  
10 highways of this state shall for each motor vehicle owned,  
11 except as herein otherwise expressly provided, file or cause  
12 to be filed in the office of the county treasurer where the  
13 motor vehicle is owned or taxable an application for  
14 registration or reregistration upon a blank form to be  
15 prepared and furnished by the department. The application  
16 shall contain:

17 (a) name and address of owner, giving county, school  
18 district, and town or city within whose corporate limits the  
19 motor vehicle is taxable, if taxable, or within whose  
20 corporate limits the owner's residence is located if the  
21 motor vehicle is not taxable;

22 (b) name and address of the holder of any security  
23 interest in the motor vehicle;

24 (c) description of motor vehicle, including make, year  
25 model, engine or serial number, manufacturer's model or

1 letter, gross weight, type of body, and if truck, the rated  
2 capacity;

3 (d) in case of reregistration, the license number for  
4 the preceding year; and

5 (e) such other information as the department may  
6 require.

7 (2) A person who files an application for registration  
8 or reregistration of a motor vehicle, except of a mobile  
9 home as defined in 15-1-101(1), shall upon the filing of the  
10 application pay to the county treasurer:

11 (a) the registration fee, as provided in 61-3-311 and  
12 61-3-321; and

13 (b) unless it has been previously paid:

14 (i) the personal property taxes assessed against the  
15 vehicle for the current year of registration and the  
16 immediately previous year; or

17 (ii) the new motor vehicle sales tax against the  
18 vehicle ~~for--the--current--year--of--registration~~ and/or the  
19 ~~license fee imposed by 61-3-532~~ in lieu of property tax for  
20 the current year of registration and the immediately  
21 previous year; ~~or as required by [section 1].~~

22 ~~(iii) in the case of a motorcycle, quadricycle, motor~~  
23 ~~home, travel trailer, or camper, the fee in lieu of property~~  
24 ~~tax for the current year of registration.~~

25 (3) The application may not be accepted by the county

1 treasurer unless the payments required by subsection (2)  
2 accompany the application. The county treasurer may not  
3 assess or collect taxes or fees for a period other than:

- 4 (a) the current year; and  
5 (b) the immediately previous year, if the vehicle was  
6 not registered or operated on the highways of the state,  
7 regardless of the period of time since the vehicle was  
8 previously registered or operated.

9 (4) The county treasurer may make full and complete  
10 investigation of the tax status of the vehicle. Any  
11 applicant for registration or reregistration must submit  
12 proof from the tax or other appropriate records of the  
13 proper county at the request of the county treasurer."

14 NEW SECTION. Section 5. Extension of authority. Any  
15 existing authority of the department of revenue, department  
16 of fish, wildlife, and parks, or department of justice to  
17 make rules on the subject of the provisions of this act is  
18 extended to the provisions of this act.

19 NEW SECTION. Section 6. Applicability. This act  
20 applies to motor vehicle and snowmobile registration,  
21 applications for decals for boats, and the payment of taxes  
22 or fees connected with the registration or application after  
23 January 1, 1988.

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