HOUSE BILL NO. 457

INTRODUCED BY J. BROWN

IN THE HOUSE

JANUARY 26, 1987	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
FEBRUARY 11, 1987	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
FEBRUARY 12, 1987	PRINTING REPORT.
FEBRUARY 13, 1987	SECOND READING, DO PASS.
FEBRUARY 14, 1987	ENGROSSING REPORT.
	THIRD READING, PASSED. AYES, 92; NOES, 1.
	TRANSMITTED TO SENATE.
IN	THE SENATE
FEBRUARY 16, 1987	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
MARCH 27, 1987	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
MARCH 30, 1987	SECOND READING, CONCURRED IN.
	ON MOTION, RULES SUSPENDED AND BILL

PLACED ON THIRD READING THIS DAY.

THIRD READING, CONCURRED IN.

AYES, 47; NOES, 3.

RETURNED TO HOUSE.

IN THE HOUSE

MARCH 31, 1987

RECEIVED FROM SENATE.

SENT TO ENROLLING.

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ı	House BILL NO. 457
2	INTRODUCED BY S. Brown
2	'. <i>J</i>

A BILL FOR AN ACT ENTITLED: "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; AMENDING SECTIONS 23-2-515, 23-2-616, AND 61-3-303, MCA; AND PROVIDING AN APPLICABILITY DATE."

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

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

- (2) The fee in lieu of tax imposed on a snowmobile for the year in which application for registration is made and the immediately previous year must be paid before a snowmobile may be registered pursuant to 23-2-616.
- (3) Except for mobile homes as defined in 15-1-101, the new motor vehicle sales tax and the personal property tax or fee in lieu of tax imposed or assessed against a motor vehicle for the current year and the immediately previous year must be paid before a motor vehicle may be

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.

Section 2. Section 23-2-515, MCA, is amended to read: 5 "23-2-515. License decals to be displayed. (1) Every 6 7 Montana boat numbered in accordance with the provisions of 23-2-512 and 23-2-513 shall be required to display license decals. For this purpose the county treasurer, upon receipt of a certificate of tax of personal property showing payment 10 of tax on the motorboat for-the-current-year as required by 11 [section 1], shall issue a pair of decals prepared and 12 furnished by the department of justice with all new 13 14 certificates of number and renewals thereof.

- (2) The decals shall be of a style and design prescribed by the department of justice and shall be a color differing from the preceding year. The license decal will be serially numbered and have the expiration date of December 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

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- operated on public lands by any person in Montana unless it
 has been registered and there is displayed in a conspicuous
 place on both sides of the cowl a decal as visual proof that
 the fee in lieu of property tax has been paid on it for the
 current year and the immediately previous year as required
 by [section 1].
 - (2) Application for registration shall be made to the county treasurer upon forms to be furnished by the department of justice for this purpose, which may be obtained at the county treasurer's office in the county where the owner resides. The application shall contain the following information:
- 13 (a) name and address of the owner;
- (b) certificate of ownership number;
- 15 (c) make of the snowmobile:
- (d) model name of the snowmobile:
- 17 (e) year of manufacture:

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- 18 (f) a statement evidencing payment of the fee in lieu
- of property tax as required by [section 1]; and
- 20 (g) such other information as the department of 21 justice may require.
- fee of \$2, a registration fee of 50 cents, and, if the snowmobile has previously been registered, by the registration certificate for the most recent year in which

- the snowmobile was registered. The treasurer shall sign the application and issue a registration receipt which shall contain information considered necessary by the department of justice and a listing of fees paid. The owner shall retain possession of the registration receipt until it is surrendered to the county treasurer for reregistration or to a purchaser or subsequent owner pursuant to a transfer of ownership.
 - (4) The county treasurer shall forward the signed application to the department of justice and shall issue to the applicant a decal in the style and design prescribed by the department of justice and of a different color than the preceding year, numbered in sequence.
 - application under this section until the applicant has paid the decal and registration fees and the fee in lieu of property tax on the snowmobile for the current year and the immediately previous year as required by [section 1].
 - (6) All money collected from payment of the decal fees and all interest accruing from use of this money shall be forwarded to the state treasurer and placed in the state special revenue fund to the credit of the department, with \$1 designated for use in enforcing the purposes of this part and \$1 designated for use in the development, maintenance, and operation of snowmobile facilities. All money collected

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- from payment of the registration fee shall be forwarded to
 the state treasurer and deposited in the motor vehicle
 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."
- Section 4. Section 61-3-303, MCA, is amended to read: 7 8 "61-3-303. Application for registration. (1) Every owner of a motor vehicle operated or driven upon the public 9 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 registration or reregistration upon a blank form to be 14 15 prepared and furnished by the department. The application 16 shall contain:
 - (a) name and address of owner, giving county, school district, and town or city within whose corporate limits the motor vehicle is taxable, if taxable, or within whose corporate limits the owner's residence is located if the motor vehicle is not taxable:

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- 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

- 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
- (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
- (ii) the new motor vehicle sales tax against the vehicle for—the—current—year—of-registration and/or the license fee imposed-by-61-3-532 in lieu of property tax for the current year of registration and the immediately previous year;—or as required by [section 1].
- 25 (3) The application may not be accepted by the county

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

- (b) the immediately previous year, if the vehicle was not registered or operated on the highways of the state, regardless of the period of time since the vehicle was previously registered or operated.
 - (4) The county treasurer may make full and complete investigation of the tax status of the vehicle. Any applicant for registration or reregistration must submit proof from the tax or other appropriate records of the proper county at the request of the county treasurer."
 - NEW SECTION. Section 5. Extension of authority. Any existing authority of the department of revenue, department of fish, wildlife, and parks, or department of justice to make rules on the subject of the provisions of this act is extended to the provisions of this act.
- NEW SECTION. Section 6. Applicability. This act applies to motor vehicle and snowmobile registration, applications for decals for boats, and the payment of taxes or fees connected with the registration or application after January 1, 1988.

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, DUDGET DIRECTOR
Office of Budget and Program Planning

Fiscal Note for HB457, as introduced.

HB-457

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LC 1514/01 APPROVED BY COMMITTEE ON TAXATION

1 House BILL NO. 457
2 INTRODUCED BY Brown
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A BILL FOR AN ACT ENTITLED: "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; AMENDING SECTIONS 23-2-515, 23-2-616, AND 61-3-303, MCA; AND PROVIDING AN APPLICABILITY DATE."

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

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

- (2) The fee in lieu of tax imposed on a snowmobile for the year in which application for registration is made and the immediately previous year must be paid before a 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

registered or reregistered pursuant to 61-3-303.

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

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

"23-2-515. License decals to be displayed. (1) Every

Montana boat numbered in accordance with the provisions of

23-2-512 and 23-2-513 shall be required to display license

decals. For this purpose the county treasurer, upon receipt

of a certificate of tax of personal property showing payment

of tax on the motorboat for-the-current-year as required by

[section 1], shall issue a pair of decals prepared and

furnished by the department of justice with all new

certificates of number and renewals thereof.

- (2) The decals shall be of a style and design prescribed by the department of justice and shall be a color differing from the preceding year. The license decal will be serially numbered and have the expiration date of December 31 of the appropriate year printed thereon.
- (3) License decals shall be displayed only in the following manner: one valid license decal on each side of the forward half, 3 inches aft of the identifying numbers."

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

"23-2-616. Registration and decals -- application and

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- operated on public lands by any person in Montana unless it has been registered and there is displayed in a conspicuous place on both sides of the cowl a decal as visual proof that the fee in lieu of property tax has been paid on it for the current year and the immediately previous year as required 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 following information:
- 13 (a) name and address of the owner;
- (b) certificate of ownership number;
 - (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

- the snowmobile was registered. The treasurer shall sign the
 application and issue a registration receipt which shall
 contain information considered necessary by the department
 of justice and a listing of fees paid. The owner shall
 retain possession of the registration receipt until it is
 surrendered to the county treasurer for reregistration or to
 a purchaser or subsequent owner pursuant to a transfer of
 ownership.
 - (4) The county treasurer shall forward the signed application to the department of justice and shall issue to the applicant a decal in the style and design prescribed by the department of justice and of a different color than the preceding year, numbered in sequence.
 - (5) The county treasurer may not accept any application under this section until the applicant has paid the decal and registration fees and the fee in lieu of property tax on the snowmobile for the current year and the immediately previous year as required by [section 1].
 - (6) All money collected from payment of the decal fees and all interest accruing from use of this money shall be forwarded to the state treasurer and placed in the state special revenue fund to the credit of the department, with \$1 designated for use in enforcing the purposes of this part and \$1 designated for use in the development, maintenance, and operation of snowmobile facilities. All money collected

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

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- (7) The county treasurer shall credit all fees in lieu 4 of tax collected on snowmobiles to the county motor vehicle 5 suspense fund provided for in 61-3-509." 6
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 - (a) name and address of owner, giving county, school district, and town or city within whose corporate limits the motor vehicle is taxable, if taxable, or within whose corporate limits the owner's residence is located if the motor vehicle is not taxable;
- (b) name and address of the holder of any security 22 interest in the motor vehicle: 23
- (c) description of motor vehicle, including make, year 24 model, engine or serial number, manufacturer's model or 25

- letter, gross weight, type of body, and if truck, the rated 1 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.
 - (2) A person who files an application for registration or reregistration of a motor vehicle, except of a mobile home as defined in 15-1-101(1), shall upon the filing of the application pay to the county treasurer:
- 11 (a) the registration fee, as provided in 61-3-311 and 12 61-3-321; and
 - (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 vehicle for--the--current--year--of-registration and/or the 18 19 ticense fee imposed-by-61-3-532 in lieu of property tax for 20 current year of registration and the immediately 21 previous year -- or as required by [section 1].
- 22 fiii)-in-the-case-of-a-motorcycle;--quadricycle;--motor home;-travel-trailer;-or-camper;-the-fee-in-lieu-of-property tax-for-the-current-year-of-registration-
 - (3) The application may not be accepted by the county

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

(a) the current year; and

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- (b) the immediately previous year, if the vehicle was not registered or operated on the highways of the state, regardless of the period of time since the vehicle was previously registered or operated.
- (4) The county treasurer may make full and complete investigation of the tax status of the vehicle. Any applicant for registration or reregistration must submit proof from the tax or other appropriate records of the proper county at the request of the county treasurer."
- NEW SECTION. Section 5. Extension of authority. Any existing authority of the department of revenue, department of fish, wildlife, and parks, or department of justice to make rules on the subject of the provisions of this act is extended to the provisions of this act.
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2	INTRODUCED	вч	D. Brown
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- (2) The fee in lieu of tax imposed on a snowmobile for the year in which application for registration is made and the immediately previous year must be paid before a snowmobile may be registered pursuant to 23-2-616.
- (3) Except for mobile homes as defined in 15-1-101, the new motor vehicle sales tax and the personal property tax or fee in lieu of tax imposed or assessed against a motor vehicle for the current year and the immediately previous year must be paid before a motor vehicle may be

registered or reregistered pursuant to 61-3-303.

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

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

"23-2-515. License decals to be displayed. (1) Every

Montana boat numbered in accordance with the provisions of

23-2-512 and 23-2-513 shall be required to display license

decals. For this purpose the county treasurer, upon receipt

of a certificate of tax of personal property showing payment

of tax on the motorboat for-the-current-year as required by

[section 1], shall issue a pair of decals prepared and

furnished by the department of justice with all new

certificates of number and renewals thereof.

- (2) The decals shall be of a style and design prescribed by the department of justice and shall be a color differing from the preceding year. The license decal will be serially numbered and have the expiration date of December 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 has been registered and there is displayed in a conspicuous 2 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
- 7 (2) Application for registration shall be made to the 8 county treasurer upon forms to be furnished by the department of justice for this purpose, which may be 9 obtained at the county treasurer's office in the county 10 11 where the owner resides. The application shall contain the 12 following information:
- (a) name and address of the owner; 1.3
- 14 (b) certificate of ownership number:
- 15 (c) make of the snowmobile;
- 16 (d) model name of the snowmobile:
- 17 (e) year of manufacture;

by [section 1].

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- 18 (f) a statement evidencing payment of the fee in lieu 19 of property tax as required by [section 1]; and
- 20 (q) 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

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

ownership.

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- (4) The county treasurer shall forward the signed application to the department of justice and shall issue to the applicant a decal in the style and design prescribed by the department of justice and of a different color than the preceding year, numbered in sequence.
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recording account of the state special revenue fund.

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- (7) The county treasurer shall credit all fees in lieu of tax collected on snowmobiles to the county motor vehicle suspense fund provided for in 61-3-509."
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- 17 (a) name and address of owner, giving county, school
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- 24 (c) description of motor vehicle, including make, year 25 model, engine or serial number, manufacturer's model or

- letter, gross weight, type of body, and if truck, the rated
 capacity;
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2	INTRODUCED BY J.	BROWN

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

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

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

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

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- operated on public lands by any person in Montana unless it 1 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 current year and the immediately previous year as required 5 6 by [section 1].
- (2) Application for registration shall be made to the 7 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
- of property tax as required by (section 1); and 19
- (g) such other information as the department of 20 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 registration certificate for the most recent year in which 25

- the snowmobile was registered. The treasurer shall sign the application and issue a registration receipt which shall 3 contain information considered necessary by the department of justice and a listing of fees paid. The owner shall retain possession of the registration receipt until it is surrendered to the county treasurer for reregistration or to a purchaser or subsequent owner pursuant to a transfer of ownership.
- (4) The county treasurer shall forward the signed 9 application to the department of justice and shall issue to 10 the applicant a decal in the style and design prescribed by 11 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 application under this section until the applicant has paid 15 the decal and registration fees and the fee in lieu of 16 17 property tax on the snowmobile for the current year and the 18 immediately previous year as required by [section 1].
- (6) All money collected from payment of the decal fees and all interest accruing from use of this money shall be forwarded to the state treasurer and placed in the state special revenue fund to the credit of the department, with 22 \$1 designated for use in enforcing the purposes of this part and \$1 designated for use in the development, maintenance, and operation of snowmobile facilities. All money collected

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

- 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 highways of this state shall for each motor vehicle owned. 10 except as herein otherwise expressly provided, file or cause 11 to be filed in the office of the county treasurer where the 12 motor vehicle is owned or taxable an application for 13 registration or reregistration upon a blank form to be 14 prepared and furnished by the department. The application 15
- (a) name and address of owner, giving county, school 17 18 district, and town or city within whose corporate limits the 19 motor vehicle is taxable, if taxable, or within whose corporate limits the owner's residence is located if the 20 motor vehicle is not taxable; 21

shall contain:

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- (b) name and address of the holder of any security 22 interest in the motor vehicle; 23
- (c) description of motor vehicle, including make, year 24 model, engine or serial number, manufacturer's model or 25

- letter, gross weight, type of body, and if truck, the rated capacity:
- 3 (d) in case of reregistration, the license number for the preceding year; and
- (e) such other information as the department may require.
- (2) A person who files an application for registration 7 or reregistration of a motor vehicle, except of a mobile 8 home as defined in 15-1-101(1), shall upon the filing of the application pay to the county treasurer:
- 11 (a) the registration fee, as provided in 61-3-311 and 12 61-3-321; and
 - (b) unless it has been previously paid:
- (i) the personal property taxes assessed against the 14 vehicle for the current year of registration and the 15 16 immediately previous year; or

(ii) the new motor vehicle sales tax against the

tiii)-in-the-case-of-a-motorcycle;--quadricycle;--motor

- vehicle for--the--current--year--of-registration and/or the 18 license fee imposed-by-61-3-532 in lieu of property tax for 19 the current year of registration and the immediately 20
- previous year; or as required by [section 1]. 21
- 23 home;-travel-trailer;-or-camper;-the-fee-in-lieu-of-property tax-for-the-current-year-of-registration-24
- 25 (3) The application may not be accepted by the county

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

- (b) the immediately previous year, if the vehicle was not registered or operated on the highways of the state, regardless of the period of time since the vehicle was previously registered or operated.
- (4) The county treasurer may make full and complete investigation of the tax status of the vehicle. Any applicant for registration or reregistration must submit proof from the tax or other appropriate records of the proper county at the request of the county treasurer."

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

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