

HB 634 INTRODUCED BY ELLISON
PROOF OF PERSONAL TAX PAYMENT FOR ISSUANCE OF
SPECIAL MOBILE EQUIPMENT PLATE

2/06	INTRODUCED		
2/06	REFERRED TO TAXATION		
2/16	COMMITTEE REPORT--BILL PASSED		
2/18	2ND READING PASSED	49	47
2/19	3RD READING PASSED	56	39
	TRANSMITTED TO SENATE		
2/21	REFERRED TO TAXATION		
3/21	HEARING		
3/28	ADVERSE COMMITTEE REPORT ADOPTED	50	0
3/30	RETURNED TO HOUSE NOT CONCURRED		

1 House BILL NO. 634
2 INTRODUCED BY Edlison

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING PROOF OF
5 PAYMENT OF TAXES OR ASSIGNMENT OF LIEN ON SPECIAL MOBILE
6 EQUIPMENT BEFORE ISSUANCE OF A LICENSE PLATE; AND AMENDING
7 SECTION 61-3-431, MCA."

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

10 Section 1. Section 61-3-431, MCA, is amended to read:

11 "61-3-431. Special mobile equipment -- exemption from
12 registration and payment of fees and charges --
13 identification plate -- publicly owned special mobile
14 equipment. (1) A person, firm, partnership, or corporation
15 who owns, leases, or rents special mobile equipment as
16 defined in 61-1-104 and occasionally moves that equipment
17 on, over, or across the highways of the state is not subject
18 to registration of that equipment or required to pay the
19 fees and charges provided for in 61-3-502, 61-4-301 through
20 61-4-308, or part 2 of chapter 10. Prior to movement on the
21 highways, however, each piece of equipment shall display an
22 equipment identification plate or a dealer's license plate
23 attached to the equipment.

24 (2) Annual application for the identification plate
25 shall be made to the county treasurer before any piece of

1 equipment is moved on the highways. Application shall be
2 made on a form furnished by the department of justice,
3 together with the payment of a fee of \$5. The equipment for
4 which a special mobile equipment plate is sought is subject
5 to the assessment of personal property taxes on the date
6 application is made for the plate. The Before the special
7 mobile equipment plate may be issued, the applicant shall
8 furnish evidence in the form of a receipt or statement of
9 tax, signed by the county treasurer, that the personal
10 property taxes assessed against the special mobile equipment
11 must-be have been paid before--the--issuance--of--a--special
12 mobile--equipment-plate or a statement, signed by the county
13 assessor, of lien assignment against real property of an
14 amount equal to the personal property taxes assessed against
15 the special mobile equipment. The fees collected under this
16 section belong to the county road fund.

17 (3) The identification plate expires on December 31 of
18 each year. If the expired identification plate is displayed,
19 an owner of special mobile equipment registered under the
20 provisions of this section is entitled to operate the
21 equipment between January 1 and February 15 following
22 expiration without displaying the identification plate or
23 receipt of the current year.

24 (4) Publicly owned special mobile equipment and
25 implements of husbandry used exclusively by an owner in the



-2- INTRODUCED BILL
HB-634

LC 1598/01

1 conduct of his own farming operations are exempt from this
2 section."

-End-

APPROVED BY COMMITTEE
ON TAXATION

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