

SENATE BILL NO. 100

INTRODUCED BY ABRAMS, FARRELL, TVEIT, GILBERT, CAMPBELL

BY REQUEST OF THE DEPARTMENT OF HIGHWAYS

IN THE SENATE

JANUARY 14, 1987 INTRODUCED AND REFERRED TO COMMITTEE
ON HIGHWAYS & TRANSPORTATION.

FEBRUARY 7, 1987 COMMITTEE RECOMMEND BILL
DO PASS AS AMENDED. REPORT ADOPTED.

FEBRUARY 9, 1987 PRINTING REPORT.

FEBRUARY 11, 1987 SECOND READING, DO PASS.

FEBRUARY 12, 1987 ENGROSSING REPORT.

FEBRUARY 13, 1987 THIRD READING, PASSED.
AYES, 50; NOES, 0.

TRANSMITTED TO HOUSE.

IN THE HOUSE

FEBRUARY 18, 1987 INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

APRIL 7, 1987 COMMITTEE RECOMMEND BILL BE
CONCURRED IN. REPORT ADOPTED.

APRIL 9, 1987 SECOND READING, CONCURRED IN.

APRIL 10, 1987 THIRD READING, CONCURRED IN.
AYES, 81; NOES, 13.

RETURNED TO SENATE.

IN THE SENATE

APRIL 13, 1987 RECEIVED FROM HOUSE.
SENT TO ENROLLING.

1 *Senate* BILL NO. *100*
 2 INTRODUCED BY *Abram Farnell Frost Gillett*
 3 *C. Schell* BY REQUEST OF THE DEPARTMENT OF HIGHWAYS

4
 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THE TYPES OF
 6 VEHICLES SUBJECT TO NEW CAR SALES TAX BY INCLUDING TRAILERS,
 7 SEMITRAILERS, AND HOUSETRAILERS; AMENDING SECTIONS 61-3-502
 8 AND 61-3-605, MCA; AND PROVIDING AN EFFECTIVE DATE."

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

11 Section 1. Section 61-3-502, MCA, is amended to read:

12 "61-3-502. Sales tax on new motor vehicles --
 13 exemptions. (1) In consideration of the right to use the
 14 highways of the state, there is imposed a tax upon all sales
 15 of new motor vehicles, including trailers, semitrailers, and
 16 housetrailers, for which a license is sought and an original
 17 application for title is made. The tax shall be paid by the
 18 purchaser when he applies for his original Montana license
 19 through the county treasurer.

20 (2) Except as provided in subsection (4), the sales
 21 tax shall be:

22 (a) 1 1/2% of the f.o.b. factory list price or f.o.b.
 23 port-of-entry list price, during the first quarter of the
 24 year or for a registration period other than a calendar year
 25 or calendar quarter;

1 (b) 1 1/8% of the list price during the second quarter
 2 of the year;

3 (c) 3/4 of 1% during the third quarter of the year;
 4 (d) 3/8 of 1% during the fourth quarter of the year.

5 (3) If the manufacturer or importer fails to furnish
 6 the f.o.b. factory list price or f.o.b. port-of-entry list
 7 price, the department may use published price lists.

8 (4) The new car sales tax on vehicles subject to the
 9 provisions of 61-3-313 through 61-3-316 is 1 1/2% of the
 10 f.o.b. factory list price or f.o.b. port-of-entry list price
 11 regardless of the month in which the new vehicle is
 12 purchased.

13 (5) The proceeds from this tax shall be remitted to
 14 the state treasurer every 30 days for credit to the state
 15 highway account of the state special revenue fund.

16 (6) The new vehicle is subject to the light vehicle
 17 license fee, if applicable, but is not subject to any other
 18 assessment, taxation, or fee in lieu of tax during the
 19 calendar year in which the original application for title is
 20 made.

21 (7) (a) The applicant for original registration of any
 22 new and unused motor vehicle, or a new motor vehicle
 23 furnished without charge by a dealer to a school district
 24 for use as a traffic education motor vehicle by a school
 25 district operating a state-approved traffic education



-2- INTRODUCED BILL
 SB-100

1 program within the state, whether or not previously licensed
 2 or titled to the school district (except a mobile home as
 3 defined in 15-1-101(1)), acquired by original contract after
 4 January 1 of any year, is required, whenever the vehicle has
 5 not been otherwise assessed, to pay the motor vehicle sales
 6 tax provided by this section irrespective of whether the
 7 vehicle was in the state of Montana on January 1 of the
 8 year.

9 (b) No motor vehicle may be registered or licensed
 10 under the provisions of this subsection unless the
 11 application for registration is accompanied by a statement
 12 of origin to be furnished by the dealer selling the vehicle,
 13 showing that the vehicle has not previously been registered
 14 or owned, except as otherwise provided herein, by any
 15 person, firm, corporation, or association that is not a new
 16 motor vehicle dealer holding a franchise or distribution
 17 agreement from a new car manufacturer, distributor, or
 18 importer.

19 (8) (a) Motor vehicles operating exclusively for
 20 transportation of persons for hire within the limits of
 21 incorporated cities or towns and within 15 miles from such
 22 limits are exempt from subsection (1).

23 (b) Motor vehicles brought or driven into Montana by a
 24 nonresident, migratory, bona fide agricultural worker
 25 temporarily employed in agricultural work in this state

1 where those motor vehicles are used exclusively for
 2 transportation of agricultural workers are also exempt from
 3 subsection (1).

4 (c) Vehicles lawfully displaying a licensed dealer's
 5 plate as provided in 61-4-103 are exempt from subsection (1)
 6 when moving to or from a dealer's place of business when
 7 unloaded or loaded with dealer's property only, and in the
 8 case of vehicles having a gross loaded weight of less than
 9 24,000 pounds, while being demonstrated in the course of the
 10 dealer's business."

11 Section 2. Section 61-3-605, MCA, is amended to read:
 12 "61-3-605. Penalty for nonpayment of sales tax. Any
 13 owner or operator of a ~~motortruck,--truck-tractor~~ motor
 14 vehicle, trailer, semitrailer, ~~bus~~ or ~~automobile~~
 15 housetrailer who violates any provision of 61-3-502 is
 16 guilty of a misdemeanor and shall be punished by a fine of
 17 not more than \$300, or by a sentence of not more than 60
 18 days in the county jail, or both."

19 NEW SECTION. Section 3. Effective date. This act is
 20 effective July 1, 1987.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB100, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act to clarify the types of vehicles subject to new car sales tax by including trailers, semitrailers, and housetrailers.

ASSUMPTIONS:

1. It is assumed that this legislation would affect 6,007 vehicles: 70% are trailers, 10% are semitrailers, and 20% are housetrailers.
2. House trailers includes travel trailers.
3. Trailers includes utility and boat trailers.
4. Assume average cost of a trailer is \$700, average cost of a semitrailer is \$15,000 and the average cost of a house trailer is \$8,000.
5. Assume the new vehicle sales tax remains at the current level.

FISCAL IMPACT:

<u>Revenues:</u>	<u>FY88</u>	<u>FY89</u>
Current Law	\$ 0	\$ 0
Proposed Law	307,526	307,526
Change	307,526	307,526
Highway State Special Revenue	\$307,526	\$307,526

EFFECT ON COUNTY OR OTHER LOCAL REVENUE OR EXPENDITURES:

Counties currently retain 5% for collection costs. This legislation would increase county revenues by \$16,186 per year.

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

N/A

TECHNICAL OR MECHANICAL DEFECTS IN PROPOSED LEGISLATION OR CONFLICTS WITH EXISTING LEGISLATION:

N/A

David L. Hunter DATE 1/20/87
 DAVID L. HUNTER, BUDGET DIRECTOR
 Office of Budget and Program Planning

Hubert J. Abrams DATE 1/23/87
 HUBERT J. ABRAMS, PRIMARY SPONSOR
 Fiscal Note for SB100, as introduced.

SB 100

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB100, as introduced.
REVISED FISCAL NOTE

DESCRIPTION OF PROPOSED LEGISLATION:

An act to clarify the types of vehicles subject to new car sales tax by including trailers, semitrailers, and housetrailers.

ASSUMPTIONS:

1. 6000 vehicles per year are affected by the proposed legislation: 70% trailers, 10% semitrailers, and 20% housetrailers.
2. Under current law, new trailers are assessed for property tax the first year - Class 8 - 11% of market value.
3. Under current law, new semitrailers are assessed for property tax the first year - Class 10 - 16% of market value.
4. Under current law, new housetrailers (travel trailers) are assessed a fee in lieu of tax of \$40.
5. Assume average values of :
 Trailer - \$700
 Semitrailer - \$15,000
6. Average statewide mill levy of 240 mills, University levy - 6 mills, and school equalization - 45 mills.
7. Fiscal impact shows only the effect of this proposal.

FISCAL IMPACT:

	FY88			FY89		
	Current Law	Proposed Law	Difference	Current Law	Proposed Law	Difference
University Levy	\$ 11,516	\$ 0	(\$ 11,516)	\$ 11,516	\$ 0	(\$ 11,516)
School Equalization	86,361	0	(86,361)	86,361	0	(86,361)
Other Taxing Jurisdiction	373,339	0	(373,339)	373,339	0	(373,339)
New Car Sales Tax	0	307,526	307,526	0	307,526	307,526
	\$ 471,216	\$ 307,526	(\$ 163,690)	\$ 471,216	\$ 307,526	(\$ 163,690)

Fund Distribution:

Highway State						
Special Revenue	\$ 0	\$ 307,526	\$ 307,526	\$ 0	\$ 307,526	\$ 307,526

EFFECT ON COUNTY OR OTHER LOCAL REVENUE OR EXPENDITURES:

Revenues to local taxing jurisdictions would decrease \$373,339 annually.

David L. Hunter DATE 2/2/89
 DAVID L. HUNTER, BUDGET DIRECTOR
 Office of Budget and Program Planning

Richard Abrams DATE 2-2-89
 Fiscal Note for SB100, as introduced.
 REVISED FISCAL NOTE **SB 100**
 Rev.

APPROVED BY COMMITTEE
ON HIGHWAYS & TRANSPORTATION

SENATE BILL NO. 100

INTRODUCED BY ABRAMS, FARRELL, TVEIT, GILBERT, CAMPBELL

BY REQUEST OF THE DEPARTMENT OF HIGHWAYS

A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THE TYPES OF VEHICLES SUBJECT TO NEW CAR SALES TAX BY ~~INCLUDING~~ EXCLUDING TRAILERS, SEMITRAILERS, AND HOUSETRAILERS; AMENDING SECTIONS 61-3-502 AND 61-3-605, MCA; AND PROVIDING AN EFFECTIVE DATE."

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

Section 1. Section 61-3-502, MCA, is amended to read:

"61-3-502. Sales tax on new motor vehicles -- exemptions. (1) In consideration of the right to use the highways of the state, there is imposed a tax upon all sales of new motor vehicles, including EXCLUDING trailers, semitrailers, and housetrailers, for which a license is sought and an original application for title is made. The tax shall be paid by the purchaser when he applies for his original Montana license through the county treasurer.

(2) Except as provided in subsection (4), the sales tax shall be:

(a) 1 1/2% of the f.o.b. factory list price or f.o.b. port-of-entry list price, during the first quarter of the year or for a registration period other than a calendar year

or calendar quarter;

(b) 1 1/8% of the list price during the second quarter of the year;

(c) 3/4 of 1% during the third quarter of the year;

(d) 3/8 of 1% during the fourth quarter of the year.

(3) If the manufacturer or importer fails to furnish the f.o.b. factory list price or f.o.b. port-of-entry list price, the department may use published price lists.

(4) The new car sales tax on vehicles subject to the provisions of 61-3-313 through 61-3-316 is 1 1/2% of the f.o.b. factory list price or f.o.b. port-of-entry list price regardless of the month in which the new vehicle is purchased.

(5) The proceeds from this tax shall be remitted to the state treasurer every 30 days for credit to the state highway account of the state special revenue fund.

(6) The new vehicle is subject to the light vehicle license fee, if applicable, but is not subject to any other assessment, taxation, or fee in lieu of tax during the calendar year in which the original application for title is made.

(7) (a) The applicant for original registration of any new and unused motor vehicle, or a new motor vehicle furnished without charge by a dealer to a school district for use as a traffic education motor vehicle by a school

1 district operating a state-approved traffic education
 2 program within the state, whether or not previously licensed
 3 or titled to the school district (except a mobile home as
 4 defined in 15-1-101(1)), acquired by original contract after
 5 January 1 of any year, is required, whenever the vehicle has
 6 not been otherwise assessed, to pay the motor vehicle sales
 7 tax provided by this section irrespective of whether the
 8 vehicle was in the state of Montana on January 1 of the
 9 year.

10 (b) No motor vehicle may be registered or licensed
 11 under the provisions of this subsection unless the
 12 application for registration is accompanied by a statement
 13 of origin to be furnished by the dealer selling the vehicle,
 14 showing that the vehicle has not previously been registered
 15 or owned, except as otherwise provided herein, by any
 16 person, firm, corporation, or association that is not a new
 17 motor vehicle dealer holding a franchise or distribution
 18 agreement from a new car manufacturer, distributor, or
 19 importer.

20 (8) (a) Motor vehicles operating exclusively for
 21 transportation of persons for hire within the limits of
 22 incorporated cities or towns and within 15 miles from such
 23 limits are exempt from subsection (1).

24 (b) Motor vehicles brought or driven into Montana by a
 25 nonresident, migratory, bona fide agricultural worker

1 temporarily employed in agricultural work in this state
 2 where those motor vehicles are used exclusively for
 3 transportation of agricultural workers are also exempt from
 4 subsection (1).

5 (c) Vehicles lawfully displaying a licensed dealer's
 6 plate as provided in 61-4-103 are exempt from subsection (1)
 7 when moving to or from a dealer's place of business when
 8 unloaded or loaded with dealer's property only, and in the
 9 case of vehicles having a gross loaded weight of less than
 10 24,000 pounds, while being demonstrated in the course of the
 11 dealer's business."

12 Section 2. Section 61-3-605, MCA, is amended to read:

13 "61-3-605. Penalty for nonpayment of sales tax. Any
 14 owner or operator of a ~~motortruck;--truck-tractor~~ motor
 15 vehicle;---trailer;---semitrailer;---bus;---or---automobile
 16 housetrailer who violates any provision of 61-3-502 is
 17 guilty of a misdemeanor and shall be punished by a fine of
 18 not more than \$300, or by a sentence of not more than 60
 19 days in the county jail, or both."

20 NEW SECTION. Section 3. Effective date. This act is
 21 effective July 1, 1987.

-End-

1 SENATE BILL NO. 100

2 INTRODUCED BY ABRAMS, FARRELL, TVEIT, GILBERT, CAMPBELL

3 BY REQUEST OF THE DEPARTMENT OF HIGHWAYS

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THE TYPES OF
6 VEHICLES SUBJECT TO NEW CAR SALES TAX BY ~~INCLUDING~~ EXCLUDING
7 TRAILERS, SEMITRAILERS, AND HOUSETRAILERS; AMENDING SECTIONS
8 61-3-502 AND 61-3-605, MCA; AND PROVIDING AN EFFECTIVE
9 DATE."

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

12 Section 1. Section 61-3-502, MCA, is amended to read:

13 "61-3-502. Sales tax on new motor vehicles --
14 exemptions. (1) In consideration of the right to use the
15 highways of the state, there is imposed a tax upon all sales
16 of new motor vehicles, including ~~EXCLUDING~~ trailers,
17 semitrailers, and housetrailers, for which a license is
18 sought and an original application for title is made. The
19 tax shall be paid by the purchaser when he applies for his
20 original Montana license through the county treasurer.

21 (2) Except as provided in subsection (4), the sales
22 tax shall be:

23 (a) 1 1/2% of the f.o.b. factory list price or f.o.b.
24 port-of-entry list price, during the first quarter of the
25 year or for a registration period other than a calendar year

1 or calendar quarter;

2 (b) 1 1/8% of the list price during the second quarter
3 of the year;

4 (c) 3/4 of 1% during the third quarter of the year;

5 (d) 3/8 of 1% during the fourth quarter of the year.

6 (3) If the manufacturer or importer fails to furnish
7 the f.o.b. factory list price or f.o.b. port-of-entry list
8 price, the department may use published price lists.

9 (4) The new car sales tax on vehicles subject to the
10 provisions of 61-3-313 through 61-3-316 is 1 1/2% of the
11 f.o.b. factory list price or f.o.b. port-of-entry list price
12 regardless of the month in which the new vehicle is
13 purchased.

14 (5) The proceeds from this tax shall be remitted to
15 the state treasurer every 30 days for credit to the state
16 highway account of the state special revenue fund.

17 (6) The new vehicle is subject to the light vehicle
18 license fee, if applicable, but is not subject to any other
19 assessment, taxation, or fee in lieu of tax during the
20 calendar year in which the original application for title is
21 made.

22 (7) (a) The applicant for original registration of any
23 new and unused motor vehicle, or a new motor vehicle
24 furnished without charge by a dealer to a school district
25 for use as a traffic education motor vehicle by a school

1 district operating a state-approved traffic education
 2 program within the state, whether or not previously licensed
 3 or titled to the school district (except a mobile home as
 4 defined in 15-1-101(1)), acquired by original contract after
 5 January 1 of any year, is required, whenever the vehicle has
 6 not been otherwise assessed, to pay the motor vehicle sales
 7 tax provided by this section irrespective of whether the
 8 vehicle was in the state of Montana on January 1 of the
 9 year.

10 (b) No motor vehicle may be registered or licensed
 11 under the provisions of this subsection unless the
 12 application for registration is accompanied by a statement
 13 of origin to be furnished by the dealer selling the vehicle,
 14 showing that the vehicle has not previously been registered
 15 or owned, except as otherwise provided herein, by any
 16 person, firm, corporation, or association that is not a new
 17 motor vehicle dealer holding a franchise or distribution
 18 agreement from a new car manufacturer, distributor, or
 19 importer.

20 (8) (a) Motor vehicles operating exclusively for
 21 transportation of persons for hire within the limits of
 22 incorporated cities or towns and within 15 miles from such
 23 limits are exempt from subsection (1).

24 (b) Motor vehicles brought or driven into Montana by a
 25 nonresident, migratory, bona fide agricultural worker

1 temporarily employed in agricultural work in this state
 2 where those motor vehicles are used exclusively for
 3 transportation of agricultural workers are also exempt from
 4 subsection (1).

5 (c) Vehicles lawfully displaying a licensed dealer's
 6 plate as provided in 61-4-103 are exempt from subsection (1)
 7 when moving to or from a dealer's place of business when
 8 unloaded or loaded with dealer's property only, and in the
 9 case of vehicles having a gross loaded weight of less than
 10 24,000 pounds, while being demonstrated in the course of the
 11 dealer's business."

12 Section 2. Section 61-3-605, MCA, is amended to read:
 13 "61-3-605. Penalty for nonpayment of sales tax. Any
 14 owner or operator of a ~~motor truck, truck-tractor~~ motor
 15 vehicle, trailer, semitrailer, bus, or automobile
 16 housetrailer who violates any provision of 61-3-502 is
 17 guilty of a misdemeanor and shall be punished by a fine of
 18 not more than \$300, or by a sentence of not more than 60
 19 days in the county jail, or both."

20 NEW SECTION. Section 3. Effective date. This act is
 21 effective July 1, 1987.

-End-

SENATE BILL NO. 100

INTRODUCED BY ABRAMS, FARRELL, TVEIT, GILBERT, CAMPBELL
BY REQUEST OF THE DEPARTMENT OF HIGHWAYS

A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THE TYPES OF
VEHICLES SUBJECT TO NEW CAR SALES TAX BY ~~INCLUDING~~ EXCLUDING
TRAILERS, SEMITRAILERS, AND HOUSETRAILERS; AMENDING SECTIONS
61-3-502 AND 61-3-605, MCA; AND PROVIDING AN EFFECTIVE
DATE."

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

Section 1. Section 61-3-502, MCA, is amended to read:

"61-3-502. Sales tax on new motor vehicles --
exemptions. (1) In consideration of the right to use the
highways of the state, there is imposed a tax upon all sales
of new motor vehicles, including ~~EXCLUDING~~ trailers,
semitrailers, and housetrailers, for which a license is
sought and an original application for title is made. The
tax shall be paid by the purchaser when he applies for his
original Montana license through the county treasurer.

(2) Except as provided in subsection (4), the sales
tax shall be:

(a) 1 1/2% of the f.o.b. factory list price or f.o.b.
port-of-entry list price, during the first quarter of the
year or for a registration period other than a calendar year

or calendar quarter;

(b) 1 1/8% of the list price during the second quarter
of the year;

(c) 3/4 of 1% during the third quarter of the year;

(d) 3/8 of 1% during the fourth quarter of the year.

(3) If the manufacturer or importer fails to furnish
the f.o.b. factory list price or f.o.b. port-of-entry list
price, the department may use published price lists.

(4) The new car sales tax on vehicles subject to the
provisions of 61-3-313 through 61-3-316 is 1 1/2% of the
f.o.b. factory list price or f.o.b. port-of-entry list price
regardless of the month in which the new vehicle is
purchased.

(5) The proceeds from this tax shall be remitted to
the state treasurer every 30 days for credit to the state
highway account of the state special revenue fund.

(6) The new vehicle is subject to the light vehicle
license fee, if applicable, but is not subject to any other
assessment, taxation, or fee in lieu of tax during the
calendar year in which the original application for title is
made.

(7) (a) The applicant for original registration of any
new and unused motor vehicle, or a new motor vehicle
furnished without charge by a dealer to a school district
for use as a traffic education motor vehicle by a school



1 district operating a state-approved traffic education
 2 program within the state, whether or not previously licensed
 3 or titled to the school district (except a mobile home as
 4 defined in 15-1-101(1)), acquired by original contract after
 5 January 1 of any year, is required, whenever the vehicle has
 6 not been otherwise assessed, to pay the motor vehicle sales
 7 tax provided by this section irrespective of whether the
 8 vehicle was in the state of Montana on January 1 of the
 9 year.

10 (b) No motor vehicle may be registered or licensed
 11 under the provisions of this subsection unless the
 12 application for registration is accompanied by a statement
 13 of origin to be furnished by the dealer selling the vehicle,
 14 showing that the vehicle has not previously been registered
 15 or owned, except as otherwise provided herein, by any
 16 person, firm, corporation, or association that is not a new
 17 motor vehicle dealer holding a franchise or distribution
 18 agreement from a new car manufacturer, distributor, or
 19 importer.

20 (8) (a) Motor vehicles operating exclusively for
 21 transportation of persons for hire within the limits of
 22 incorporated cities or towns and within 15 miles from such
 23 limits are exempt from subsection (1).

24 (b) Motor vehicles brought or driven into Montana by a
 25 nonresident, migratory, bona fide agricultural worker

1 temporarily employed in agricultural work in this state
 2 where those motor vehicles are used exclusively for
 3 transportation of agricultural workers are also exempt from
 4 subsection (1).

5 (c) Vehicles lawfully displaying a licensed dealer's
 6 plate as provided in 61-4-103 are exempt from subsection (1)
 7 when moving to or from a dealer's place of business when
 8 unloaded or loaded with dealer's property only, and in the
 9 case of vehicles having a gross loaded weight of less than
 10 24,000 pounds, while being demonstrated in the course of the
 11 dealer's business."

12 Section 2. Section 61-3-605, MCA, is amended to read:
 13 "61-3-605. Penalty for nonpayment of sales tax. Any
 14 owner or operator of a ~~motortruck,--truck-tractor~~ motor
 15 ~~vehicle,---trailer,---semitrailer,---bus,---or---automobile~~
 16 ~~housetrailer~~ who violates any provision of 61-3-502 is
 17 guilty of a misdemeanor and shall be punished by a fine of
 18 not more than \$300, or by a sentence of not more than 60
 19 days in the county jail, or both."

20 NEW SECTION. Section 3. Effective date. This act is
 21 effective July 1, 1987.

-End-