# SENATE BILL NO. 145

# INTRODUCED BY JACOBSON, SIMON

# BY REQUEST OF THE LEGISLATIVE AUDIT COMMITTEE

# IN THE SENATE

- JANUARY 20, 1987 INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
- JANUARY 29, 1987 COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
- JANUARY 30, 1987 PRINTING REPORT.
- FEBRUARY 2, 1987 SECOND READING, DO PASS.
- FEBRUARY 3, 1987 ENGROSSING REPORT.
- FEBRUARY 4, 1987 THIRD READING, PASSED. AYES, 50; NOES, 0.

TRANSMITTED TO HOUSE.

- IN THE HOUSE
- FEBRUARY 11, 1987 INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
- MARCH 25, 1987 COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
- MARCH 27, 1987 SECOND READING, CONCURRED IN.
- MARCH 28, 1987 THIRD READING, CONCURRED IN. AYES, 85; NOES, 6.

RETURNED TO SENATE.

- IN THE SENATE
- MARCH 30, 1987 RECEIVED FROM HOUSE.

SENT TO ENROLLING.

LC 0773/01

Marte BILL NO. 145 1 INTRODUCED BY CLARAGE DOWN 2 3 BY REQUEST OF THE LEGISLATIVE AUDIT COMMITTEE 4 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY WHEN 6 PENALTIES AND INTEREST ON DELINQUENT PROPERTY TAXES ON 7 MOBILE HOMES AND HOUSETRAILERS BEGIN TO ACCRUE: AND AMENDING 8 SECTION 15-24-202, MCA." 9 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 11 Section 1. 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) (a) The owner of a mobile home or housetrailer which is not taxed as an improvement, 14 15 as improvements are defined in 15-1-101, shall pay the 16 personal property tax in two payments, except as provided in 17 15-24-206. 18 (b) The first payment is due within 30 days from the 19 date of the notice of taxes due. 20 (c) The second payment is due no later than September

21 30 of the year in which the property is assessed.

22 (d) If not paid on or before the date due, the tax is 23 considered delinquent and subject to the penalty and 24 interest provisions in 15-16-102 applicable to other 25 delinquent property taxes. The penalty must be assessed and



interest begins to accrue on the first day of delinquency. 1 (2) Taxes assessed against a mobile home after the 2 payment date must be prorated to reflect the 3 second remaining portion of the tax year. The prorated taxes must 4 be added to the following year's tax roll and, except as 5 provided in 15-24-206, are due with and must be collected 6 with the first payment due in that year. 7 (2)-- Tax7--other--than--the--prorated--tax-described-in 8

8 {z}--tax;--other-than-the-profated tax described in 9 subsection-(1);-due-on-a-mobile--home--or--housetrailer--not 10 taxed--as--an--improvement--that--is--not--paid-on-or-before 11 September-30-of-the-year-that-the-property--is--assessed--is 12 delinguent--and--is-subject-to-the-same-interest-and-penalty 13 as--delinguent--property--taxes--under--15-16-102;--Interest 14 begins-to-accrue-as-of-September-30-of-the-year-the-property 15 is-assessed;

(3) The department of revenue shall issue tax-paid 16 stickers to the county treasurers. The treasurers shall 17 issue the stickers to the owners of mobile homes and 18 housetrailers if the taxes and any interest and penalty owed 19 are paid in full. An owner shall then display the sticker, 20 which must be visible from the exterior of the mobile home 21 or housetrailer. No mobile home movement permit provided for 22 in 15+24-206 may be issued unless the taxes have been paid 23 in full to the county treasurer." 24

-End-

INTRODUCED BILL -2-

# STATE OF MONTANA - FISCAL NOTE Form BD-15 In compliance with a written request, there is hereby submitted a Fiscal Note for SB145, as introduced.

# DESCRIPTION OF PROPOSED LEGISLATION:

An act to clarify when penalties and interest on delinquent property taxes on mobile homes and house trailers begin to accrue; and amending section 15-24-202, MCA.

## FISCAL IMPACT:

This proposal would have no significant impact on property tax revenue or Department of Revenue expenditures.

DAVID L. HUNTER, BUDGET DIRECTOR Office of Budget and Program Planning

DATE JACOBSON, PRIMARY SPONSOR

Fiscal Note for SB145, as introduced.

SB 145

50th Legislature

LC 0773/01

APPROVED BY COMMITTEE ON TAXATION

Senate BILL NO. 145 1 INTRODUCED BY 2 3 BY REQUEST OF THE LEGISLATIVE AUDIT COMMITTEE 4 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY WHEN 6 PENALTIES AND INTEREST ON DELINOUENT PROPERTY TAXES ON

7 MOBILE HOMES AND INTEREST ON DELINQUENT PROPERTY TAXES ON
 8 SECTION 15-24-202, MCA."

9

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

Section 1. Section 15-24-202, MCA, is amended to read: "15-24-202. Payment of tax -- interest and penalty -display of tax-paid sticker. (1) (a) The owner of a membrile 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.

18 (b) The first payment is due within 30 days from the
19 date of the notice of taxes due.

20 (c) The second payment is due no later than September
21 30 of the year in which the property is assessed.

(d) If not paid on or before the date due, the tax is
considered delinquent and subject to the penalty and
interest provisions in 15-16-102 applicable to other
delinquent property taxes. The penalty must be assessed and



# 1 interest begins to accrue on the first day of delinquency. 2 (2) Taxes assessed against a mobile home after the 3 second payment date must be prorated to reflect the 4 remaining portion of the tax year. The prorated taxes must 5 be added to the following year's tax roll and, except as 6 provided in 15-24-206, are due with and must be collected 7 with the first payment due in that year.

8 f2}--Tax7--other--than--the--prorated--tax-described-in 9 subsection-(1);-due-on-a-mobile--home--or--housetrailer--not taxed--as--an--improvement--that--is--not--paid-on-or-before 10 11 September-30-of-the-year-that-the-property--is--assessed--is 12 delinguent--and--is-subject-to-the-same-interest-and-penalty 13 as--delinquent--property--taxes--under--15-16-102---Interest 14 begins-to-accrue-as-of-September-30-of-the-year-the-property 15 is-assessed-(3) The department of revenue shall issue tax-paid 16 17 stickers to the county treasurers. The treasurers shall 18 issue the stickers to the owners of mobile homes and housetrailers if the taxes and any interest and penalty owed 19 20 are paid in full. An owner shall then display the sticker, 21 which must be visible from the exterior of the mobile home 22 or housetrailer. No mobile home movement permit provided for in 15-24-206 may be issued unless the taxes have been paid 23 24 in full to the county treasurer."

-End-





LC 0773/01

LC 0773/01

	$\sim$		
1	Jenne BILL NO. 145	1	interest begins to accrue on the first day of delinguency.
2	INTRODUCED BY Joan Som	2	(2) Taxes assessed against a mobile home after the
3	BY REQUEST OF THE LEGISLATIVE AUDIT COMMITTEE	3	second payment date must be prorated to reflect the
4		4	remaining portion of the tax year. The prorated taxes must
5	A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY WHEN	5	be added to the following year's tax roll and, except as
6	PENALTIES AND INTEREST ON DELINQUENT PROPERTY TAXES ON	6	provided in 15-24-206, are due with and must be collected
7	MOBILE HOMES AND HOUSETRAILERS BEGIN TO ACCRUE; AND AMENDING	7	with the first payment due in that year.
8	SECTION 15-24-202, MCA."	8	<del>{2}Tax7otherthantheproratedtax-described-in</del>
9		9	subsection-(1);-due-on-a-mobilehomeorhousetrailernot
10	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:	10	taxedasanimprovementthatisnotpaid-on-or-before
11	Section 1. Section 15-24-202, MCA, is amended to read:	11	September-30-of-the-year-that-the-propertyisassessedis
12	"15-24-202. Payment of tax interest and penalty	12	delinguentandis-subject-to-the-same-interest-and-penalty
13	display of tax-paid sticker. (1) <u>(a)</u> The owner of a mobile	13	asdelinquentpropertytaxesunder15-16-102Interest
14	home or housetrailer which is not taxed as an improvement,	14	begins-to-accrue-as-of-September-30-of-the-year-the-property
15	as improvements are defined in 15-1-101, shall pay the	15	is-assessed.
16	personal property tax in two payments, except as provided in	16	(3) The department of revenue shall issue tax-paid
17	15-24-206.	17	stickers to the county treasurers. The treasurers shall
18	(b) The first payment is due within 30 days from the	18	issue the stickers to the owners of mobile homes and
19	date of the notice of taxes due.	19	housetrailers if the taxes and any interest and penalty owed
20	(c) The second payment is due no later than September	20	are paid in full. An owner shall then display the sticker,
21	30 of the year in which the property is assessed.	21	which must be visible from the exterior of the mobile home
22	(d) If not paid on or before the date due, the tax is	22	or housetrailer. No mobile home movement permit provided for
23	considered delinguent and subject to the penalty and	23	in 15-24-206 may be issued unless the taxes have been paid
24	interest provisions in 15-16-102 applicable to other	24	in full to the county treasurer."
25	delinguent property taxes. The penalty must be assessed and		-End-

THIRD READING -2-58-145



1

SB 0145/02

2 INTRODUCED BY JACOBSON, SIMON 3 BY REQUEST OF THE LEGISLATIVE AUDIT COMMITTEE 4 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY WHEN PENALTIES AND INTEREST ON DELINQUENT PROPERTY TAXES ON 6 MOBILE HOMES AND HOUSETRAILERS BEGIN TO ACCRUE; AND AMENDING 7 8 SECTION 15-24-202, MCA." Q. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 10 11 Section 1. Section 15-24-202, MCA, is amended to read: "15-24-202. Fayment of tax -- interest and penalty --12 display of tax-paid sticker. (1) (a) The owner of a mobile 13 home or housetrailer which is not taxed as an improvement, 14 15 as improvements are defined in 15-1-101, shall pay the 16 personal property tax in two payments, except as provided in 17 15-24-206. 18 (b) The first payment is due within 30 days from the

SENATE BILL NO. 145

19 date of the notice of taxes due.

20 (c) The second payment is due no later than September
21 30 of the year in which the property is assessed.

(d) If not paid on or before the date due, the tax is
 considered delinquent and subject to the penalty and
 interest provisions in 15-16-102 applicable to other

25 delinquent property taxes. The penalty must be assessed and

### 1 interest begins to accrue on the first day of delinguency.

2 (2) Taxes assessed against a mobile home after the 3 second payment date must be prorated to reflect the 4 remaining portion of the tax year. The prorated taxes must 5 be added to the following year's tax roll and, except as 6 provided in 15-24-206, are due with and must be collected 7 with the first payment due in that year.

8 (2)-- Taxy--other--than--the--prorated--tax-described-in 9 subsection-fity-due-on-a-mobile--home--of--housetrailef--not 10 taxed--ss--an--improvement--that--is--not--paid-on-or-before 11 September-30-of-the-year-that-the-property--is--assessed--is 12 delinguent--and--is-subject-to-the-same-interest-and-penalty 13 as--delinguent--property--taxes--under--15-16-182---interest begins-to-accruc-as-of-September-30-of-the-year-the-property 14 15 is-assessed-

16 (3) The department of revenue shall issue tax-paid 17 stickers to the county treasurers. The treasurers shall 18 issue the stickers to the owners of mobile homes and housetrailers if the taxes and any interest and penalty owed 19 20 are paid in full. An owner shall then display the sticker, 21 which must be visible from the exterior of the mobile home or housetrailer. No mobile home movement permit provided for 22 in 15-24-206 may be issued unless the taxes have been paid 23 24 in full to the county treasurer."

-End-

-2--

