

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.

1 Senate BILL NO. 145  
 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  
 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  
 14 home or housetrailer which is not taxed as an improvement,  
 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

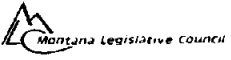
1 interest begins to accrue on the first day of delinquency.

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 ~~(2) Tax, other than the prorated 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 ~~delinquent 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.~~

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  
 19 housetrailers if the taxes and any interest and penalty owed  
 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  
 23 in 15-24-206 may be issued unless the taxes have been paid  
 24 in full to the county treasurer."

-End-



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 DATE 2/23/87  
DAVID L. HUNTER, BUDGET DIRECTOR  
Office of Budget and Program Planning

Judy Jacobson DATE 2/24/87  
JUDY JACOBSON, PRIMARY SPONSOR

Fiscal Note for SB145, as introduced.

SB 145

APPROVED BY COMMITTEE  
ON TAXATION

1 *Senate* BILL NO. *145*  
2 INTRODUCED BY *Jackson Simon*  
3 BY REQUEST OF THE LEGISLATIVE AUDIT COMMITTEE  
4

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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

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  
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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 ~~delinquent 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.~~

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  
19 housetrailers if the taxes and any interest and penalty owed  
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  
23 in 15-24-206 may be issued unless the taxes have been paid  
24 in full to the county treasurer."

-End-



1 Senate BILL NO. 145  
 2 INTRODUCED BY Jackson  
 3 BY REQUEST OF THE LEGISLATIVE AUDIT COMMITTEE

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