INTROD	JUCED BY BECK, MEYER		
REPEAL	ING PRORATION OF MOTOR VEHICLE FEES WIT	Ή	
	EXCEPTIONS		
BY R	EQUEST OF DEPARTMENT OF JUSTICE		
1/21	INTRODUCED		
1/21	REFERRED TO HIGHWAYS & TRANSPORTATION		
1/21	FISCAL NOTE REQUESTED		
1/27	FISCAL NOTE RECEIVED		
2/05	HEARING		
2/17	COMMITTEE REPORTBILL PASSED		
2/19	2ND READING PASSED	50	0
2/21	3RD READING PASSED	49	0
	TRANSMITTED TO HOUSE		
2/23	REFERRED TO TAXATION		
3/26	HEARING		
4/10	TABLED IN COMMITTEE		
	REPEAL BY R 1/21 1/21 1/27 2/05 2/17 2/19 2/21 2/23 3/26	EXCEPTIONS BY REQUEST OF DEPARTMENT OF JUSTICE  1/21 INTRODUCED 1/21 REFERRED TO HIGHWAYS & TRANSPORTATION 1/21 FISCAL NOTE REQUESTED 1/27 FISCAL NOTE RECEIVED 2/05 HEARING 2/17 COMMITTEE REPORT—BILL PASSED 2/19 2ND READING PASSED 2/21 3RD READING PASSED  TRANSMITTED TO HOUSE 2/23 REFERRED TO TAXATION	REPEALING PRORATION OF MOTOR VEHICLE FEES WITH EXCEPTIONS BY REQUEST OF DEPARTMENT OF JUSTICE  1/21 INTRODUCED 1/21 REFERRED TO HIGHWAYS & TRANSPORTATION 1/21 FISCAL NOTE REQUESTED 1/27 FISCAL NOTE RECEIVED 2/05 HEARING 2/17 COMMITTEE REPORT—BILL PASSED 2/19 2ND READING PASSED 50 2/21 3RD READING PASSED TRANSMITTED TO HOUSE 2/23 REFERRED TO TAXATION 3/26 HEARING

.

INTRODUCED BY Buck Mayer

BY REQUEST OF THE DEPARTMENT OF JUSTICE

Leating

A BILL FOR AN ACT ENTITLED: "AN ACT TO ELIMINATE THE PROPERTY TAXES, LIGHT VEHICLE LICENSE FEES, AND FEES IN LIEU OF TAX; AND AMENDING SECTION 61-3-501, MCA."

9 10

11

12

13

14

15

16 17

18

19

20

21

22 23

24 25

1

2

3

5

7

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

Section 1. Section 61-3-501, MCA, is amended to read:
"61-3-501. When vehicle taxes and fees are due. (1)
Property taxes, new car taxes, light vehicle license fees,
and fees in lieu of tax on a motorcycle, quadricycle, motor
home, or travel trailer must be paid on the date of
registration or reregistration of the vehicle.

- (2) If the anniversary date for reregistration of a vehicle passes while the vehicle is owned and held for sale by a licensed new or used car dealer, property taxes, light vehicle license fees, or the fee in lieu of property taxes abate on such vehicle properly reported with the department of revenue until the vehicle is sold and thereafter the purchaser shall pay the pro rata balance of the taxes or the fee in lieu of tax due and owing on the vehicle.
  - (3) In the event a vehicle's registration period is



changed under 61-3-315, all property taxes and-other-fees, light vehicle license fees, or fees in lieu of tax due thereon shall be prorated and paid from the last day of the 3 old period until the first day of the new period in which 5 the vehicle shall be registered. Thereafter taxes and other fees in lieu of tax must be paid from the first day of the 7 new period for a minimum period of 1 year. When the change is to a later registration period, taxes and fees in lieu of 9 tax shall be prorated and paid based on the same tax year as 10 the original registration period. Thereafter, during the appropriate anniversary registration period, each vehicle 11 shall again register or reregister and shall pay all taxes 12 13 and fees due thereon for a 12-month period."

-End-

## STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB179, as introduced.

## DESCRIPTION OF PROPOSED LEGISLATION:

An act to eliminate the proration of motor vehicle fees with the exception of property taxes, light vehicle license fees, and fees in lieu of tax; and amending section 61-3-501, MCA.

## FISCAL IMPACT:

The fiscal impact of this proposal can not be accurately estimated. The Department of Justice, Motor Vehicle Division suggests that the proposal probably would not significantly affect fee revenue but would reduce its administrative costs. Information on the proration of fees affected by this proposal (junk vehicle, district court, block grant, county license and registration fees) is unavailable.

Office of Budget and Program Planning

TOM BECK, PRIMARY SPONSOR

Fiscal Note for SB179, as introduced.

14

17

18

19

20

21

22 23

24 25

## APPROVED BY COMMITTEE ON HIGHWAYS & TRANSPORTATION

Senate BILL NO. 179 1 INTRODUCED BY Buck Meyer 2 BY REQUEST OF THE DEPARTMENT OF JUSTICE 3 A BILL FOR AN ACT ENTITLED: "AN ACT TO ELIMINATE THE 5 PRORATION OF MOTOR VEHICLE FEES WITH THE EXCEPTION OF PROPERTY TAXES, LIGHT VEHICLE LICENSE FEES, AND FEES IN LIEU 7 OF TAX; AND AMENDING SECTION 61-3-501, MCA." 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 10 11 Section 1. Section 61-3-501, MCA, is amended to read: 12

"61-3-501. When vehicle taxes and fees are due. (1) 13 Property taxes, new car taxes, light vehicle license fees, and fees in lieu of tax on a motorcycle, quadricycle, motor home, or travel trailer must be paid on the date of 15 registration or reregistration of the vehicle. 16

- (2) If the anniversary date for reregistration of a vehicle passes while the vehicle is owned and held for sale by a licensed new or used car dealer, property taxes, light vehicle license fees, or the fee in lieu of property taxes abate on such vehicle properly reported with the department of revenue until the vehicle is sold and thereafter the purchaser shall pay the pro rata balance of the taxes or the fee in lieu of tax due and owing on the vehicle.
  - (3) In the event a vehicle's registration period is



changed under 61-3-315, all property taxes and--other--fees, light vehicle license fees, or fees in lieu of tax due thereon shall be prorated and paid from the last day of the old period until the first day of the new period in which the vehicle shall be registered. Thereafter taxes and other fees in lieu of tax must be paid from the first day of the new period for a minimum period of 1 year. When the change is to a later registration period, taxes and fees in lieu of 9 tax shall be prorated and paid based on the same tax year as 10 the original registration period. Thereafter, during the appropriate anniversary registration period, each vehicle 11 shall again register or reregister and shall pay all taxes 12 13 and fees due thereon for a 12-month period."

-End-

1 INTRODUCED BY Buck Mayer
3 BY REQUEST OF THE DEPARTMENT OF JUSTICE Feature

A BILL FOR AN ACT ENTITLED: "AN ACT TO ELIMINATE THE PRORATION OF MOTOR VEHICLE FEES WITH THE EXCEPTION OF PROPERTY TAXES, LIGHT VEHICLE LICENSE FEES, AND FEES IN LIEU OF TAX; AND AMENDING SECTION 61-3-501, MCA."

9 10

17

18

19

20

21 22

23

25

. 7

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

Section 1. Section 61-3-501, MCA, is amended to read:

"61-3-501. When vehicle taxes and fees are due. (1)

Property taxes, new car taxes, light vehicle license fees,
and fees in lieu of tax on a motorcycle, quadricycle, motor
home, or travel trailer must be paid on the date of
registration or reregistration of the vehicle.

- (2) If the anniversary date for reregistration of a vehicle passes while the vehicle is owned and held for sale by a licensed new or used car dealer, property taxes, light vehicle license fees, or the fee in lieu of property taxes abate on such vehicle properly reported with the department of revenue until the vehicle is sold and thereafter the purchaser shall pay the pro rata balance of the taxes or the fee in lieu of tax due and owing on the vehicle.
  - (3) In the event a vehicle's registration period is



changed under 61-3-315, all property taxes and--other--fees, 1 2 light vehicle license fees, or fees in lieu of tax due 3 thereon shall be prorated and paid from the last day of the 4 old period until the first day of the new period in which 5 the vehicle shall be registered. Thereafter taxes and other fees in lieu of tax must be paid from the first day of the new period for a minimum period of 1 year. When the change is to a later registration period, taxes and fees in lieu of tax shall be prorated and paid based on the same tax year as 10 the original registration period. Thereafter, during the appropriate anniversary registration period, each vehicle 11 shall again register or reregister and shall pay all taxes 12 13 and fees due thereon for a 12-month period."

-End-