

SENATE BILL NO. 98

INTRODUCED BY AKLESTAD, BECK, VAUGHN

IN THE SENATE

JANUARY 11, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON BUSINESS & INDUSTRY.
	FIRST READING.
JANUARY 21, 1989	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
JANUARY 23, 1989	PRINTING REPORT.
JANUARY 24, 1989	SECOND READING, DO PASS.
JANUARY 25, 1989	ENGROSSING REPORT.
JANUARY 26, 1989	THIRD READING, PASSED. AYES, 46; NOES, 1.
	TRANSMITTED TO HOUSE.

IN THE HOUSE

JANUARY 27, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON HIGHWAYS & TRANSPORTATION.
FEBRUARY 20, 1989	FIRST READING.
MARCH 8, 1989	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
MARCH 11, 1989	SECOND READING, CONCURRED IN.
MARCH 13, 1989	THIRD READING, CONCURRED IN. AYES, 94; NOES, 3.
	RETURNED TO SENATE.

MARCH 14, 1989

IN THE SENATE

RECEIVED FROM HOUSE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 *Senate* BILL NO. *98*  
2 INTRODUCED BY *ALLISON BUSH Hughes*  
3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE ISSUANCE  
5 OF A TAX-PAID STICKER FOR A MOBILE HOME OR HOUSETRAILER ONLY  
6 WHEN THE MOBILE HOME OR HOUSETRAILER IS MOVED; AND AMENDING  
7 SECTIONS 15-24-202 AND 15-24-204, MCA."

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

10 **Section 1.** Section 15-24-202, MCA, is amended to read:

11 "15-24-202. Payment 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 as improvements are defined in 15-1-101, shall pay the  
15 personal property tax in two payments, except as provided in  
16 15-24-206.

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

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

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

1 (2) Taxes assessed against a mobile home after the  
2 second payment date must be prorated to reflect the  
3 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 (3) The department of revenue shall issue tax-paid  
8 stickers to the county treasurers. The--treasurers If a  
9 mobile home or housetrailer is to be moved and all taxes,  
10 interest, and penalties on the mobile home or housetrailer  
11 are paid in full, the treasurer shall issue the--stickers a  
12 tax-paid sticker to the owners owner of the mobile homes and  
13 housetrailer--if the taxes and any interest and penalty owed  
14 are paid in full home or housetrailer. An Prior to and while  
15 in the process of moving the mobile home or housetrailer,  
16 the owner shall then display the tax-paid sticker, which  
17 must be visible from the exterior of the mobile home or  
18 housetrailer. No mobile home movement declaration of  
19 destination provided for in 15-24-206 may be issued unless  
20 the taxes have been paid in full to the county treasurer.

21 (4)--The tax-paid sticker and receipt are not--required  
22 for--mobile--homes--which--are--classified--as--improvements--to  
23 land, but payment of the assessed property taxes and display  
24 of a mobile home movement--declaration--of--destination--are  
25 required before moving the mobile home.

-2- INTRODUCED BILL  
SB 98

1       †5†(4) On the movement of a mobile home or  
 2       housetrailer in violation of this part, the county treasurer  
 3       for the county where the mobile home or housetrailer first  
 4       comes to rest shall issue a written notice to the owner,  
 5       showing the amount of delinquent taxes, special assessments,  
 6       penalties, and interest due. In addition to the penalties  
 7       provided in 15-16-102, 20% or \$50, whichever is greater,  
 8       must be added to the delinquent taxes as penalty for  
 9       violation of this part. On receipt of the delinquent taxes,  
 10       special assessments, penalties, and interest, the county  
 11       treasurer shall forward all delinquent taxes, special  
 12       assessments, penalties, and interest collected under  
 13       15-16-102 to the county treasurer for the county of origin.  
 14       The county of destination shall retain the penalty."

15       **Section 2.** Section 15-24-204, MCA, is amended to read:

16       "15-24-204. Failure to display or produce declaration,  
 17       sticker, or receipt -- penalty. (1) Whoever makes a false or  
 18       fraudulent declaration of destination or, when required,  
 19       fails to execute a declaration of destination or fails to  
 20       display or produce a declaration of destination or tax-paid  
 21       receipt, if a tax-paid receipt is required, is guilty of a  
 22       misdemeanor and upon conviction is punishable by  
 23       imprisonment in a county jail for not more than 6 months or  
 24       by a fine of not more than \$500, or both.

25       (2) Whoever fails to display a property-tax-paid

1       sticker while in the process of moving a mobile home or  
 2       housetrailer or to produce a property-tax-paid receipt from  
 3       15 days after the due date for personal property taxes of 1  
 4       year to the due date for personal property taxes of the next  
 5       year, when the display of a tax-paid receipt is required,  
 6       commits a misdemeanor punishable by a fine of not less than  
 7       \$10 or more than \$50 or confinement in the county jail for  
 8       not more than 30 days or both such fine and imprisonment."

9       NEW SECTION. Section 3. Extension of authority. Any  
 10       existing authority to make rules on the subject of the  
 11       provisions of [this act] is extended to the provisions of  
 12       [this act].

-End-

APPROVED BY COMM. ON  
BUSINESS & INDUSTRY

1 *Senate* BILL NO. 98  
2 INTRODUCED BY ALLEGROP Burt Hughes  
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15 personal property tax in two payments, except as provided in  
16 15-24-206.

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

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

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

1 (2) Taxes assessed against a mobile home after the  
2 second payment date must be prorated to reflect the  
3 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  
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7 (3) The department of revenue shall issue tax-paid  
8 stickers to the county treasurers. The--treasurers If a  
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12 tax-paid sticker to the owners owner of the mobile homes-and  
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15 in the process of moving the mobile home or housetrailer,  
16 the owner shall then display the tax-paid sticker, which  
17 must be visible from the exterior of the mobile home or  
18 housetrailer. No mobile home movement declaration of  
19 destination provided for in 15-24-206 may be issued unless  
20 the taxes have been paid in full to the county treasurer.

21 ~~(4)--The-tax-paid-sticker-and-receipt-are-not--required~~  
22 ~~for--mobile--homes--which--are-classified-as-improvements-to~~  
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24 ~~of-a-mobile-home-movement--declaration--of--destination--are~~  
25 ~~required-before-moving-the-mobile-home.~~

1       (5)(4) On the movement of a mobile home or  
 2       housetrailer in violation of this part, the county treasurer  
 3       for the county where the mobile home or housetrailer first  
 4       comes to rest shall issue a written notice to the owner,  
 5       showing the amount of delinquent taxes, special assessments,  
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 8       must be added to the delinquent taxes as penalty for  
 9       violation of this part. On receipt of the delinquent taxes,  
 10       special assessments, penalties, and interest, the county  
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15       **Section 2.** Section 15-24-204, MCA, is amended to read:

16       "15-24-204. Failure to display or produce declaration,  
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 9       **NEW SECTION. Section 3.** Extension of authority. Any  
 10       existing authority to make rules on the subject of the  
 11       provisions of [this act] is extended to the provisions of  
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-End-

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