

HOUSE BILL NO. 402

INTRODUCED BY STRIZICH, VOGEL, FAGG, RYAN, GALVIN,
WHALEN, SIMON, WALLIN, DRISCOLL, WYATT, DOWELL, SCHYE

IN THE HOUSE

JANUARY 30, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
FEBRUARY 6, 1993	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
FEBRUARY 8, 1993	PRINTING REPORT.
FEBRUARY 9, 1993	SECOND READING, DO PASS.
FEBRUARY 10, 1993	ENGROSSING REPORT.
FEBRUARY 13, 1993	THIRD READING, PASSED. AYES, 98; NOES, 0.
FEBRUARY 15, 1993	TRANSMITTED TO SENATE.

IN THE SENATE

FEBRUARY 16, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
APRIL 3, 1993	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
APRIL 8, 1993	ON MOTION, CONSIDERATION PASSED FOR THE DAY.
APRIL 12, 1993	SECOND READING, CONCURRED IN.
APRIL 13, 1993	THIRD READING, CONCURRED IN. AYES, 49; NOES, 0.
	RETURNED TO HOUSE.

IN THE HOUSE

APRIL 13, 1993	SENT TO ENROLLING.
	REPORTED CORRECTLY ENROLLED.

1 House BILL NO. 402
 2 INTRODUCED BY Rep. John Whalen
 3 Rep. John Whalen
 4 A BILL FOR AN ACT ENTITLED: "AN ACT CHANGING FROM 10 YEARS David
 5 TO 5 YEARS THE TIME WHEN PERSONAL PROPERTY TAXES MAY BE
 6 CANCELED IF THE COUNTY HAS EXHAUSTED ALL EFFORTS TO SEIZE
 7 AND SELL THE PROPERTY; CLARIFYING THAT PERSONAL PROPERTY
 8 TAXES UNPAID BECAUSE OF BANKRUPTCY OR OTHER LITIGATION NEED
 9 NOT BE LISTED AS UNCOLLECTED; AND AMENDING SECTION
 10 15-16-701, MCA."

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

13 **Section 1.** Section 15-16-701, MCA, is amended to read:

14 "15-16-701. Personal property taxes ten five years
 15 delinquent -- list. (1) It shall-be is the duty of each
 16 county treasurer to prepare in triplicate and submit to the
 17 board of county commissioners of his the county, on or
 18 before the first Monday of June in each year, a list of
 19 personal property taxes that are not a lien on real estate
 20 and that have been delinquent for ~~10~~ 5 years or more. The
 21 list shall must show the following:

- 22 (a) the name and address of the delinquent taxpayer;
 23 (b) the amount of the delinquent taxes, plus interest,
 24 penalties, and costs, if any; and
 25 (c) the date the taxes became delinquent.

1 (2) The list prepared pursuant to subsection (1) may
 2 not include personal property taxes that remain uncollected
 3 because of bankruptcy or other litigation.

4 (2)(3) Every county treasurer shall, within the same
 5 time, prepare in triplicate and submit to the board of
 6 county commissioners of his the county a list of all
 7 contractual obligations owed to or held by his the county
 8 for seed grain, feed, or other relief, the collection of
 9 which is barred by the statute of limitations provided in
 10 27-2-202(1). The list must show the following:

11 (a) the name and address of the person or persons who
 12 entered into the contractual obligation;

13 (b) the name of the contractual obligation, as "seed
 14 loan", "feed loan", "promissory note", as applicable; and

15 (c) the date of obligation, date when the last payment
 16 became due, date of the last payment thereon on the
 17 obligation, and the date when the collection of the
 18 obligation became barred by the statute of limitations
 19 provided in 27-2-202(1)."

-End-

-2- HB 402
 INTRODUCED BILL

STATE OF MONTANA - FISCAL NOTE

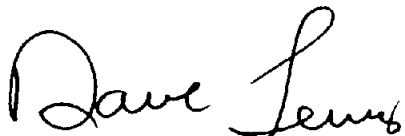
Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB0402, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION: An act changing from 10 years to 5 years the time when personal property taxes may be canceled if the county has exhausted all efforts to seize and sell the property; clarifying that personal property taxes unpaid because of bankruptcy or other litigation need not be listed as uncollected.

FISCAL IMPACT: None

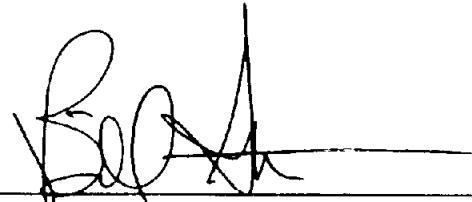
EFFECT ON COUNTY OR OTHER LOCAL REVENUES OR EXPENDITURES: Minimal local impact. Almost all collectible delinquent personal property taxes are paid within two to three years, either by payment or seizure and sale of property. New provision exempting pending bankruptcy/litigation delinquencies has no impact, since courts have historically granted counties a prorated share of delinquent taxes even though they had been written off county records per section 15-16-702, MCA.



DAVID LEWIS, BUDGET DIRECTOR
Office of Budget and Program Planning

2-4-93

DATE



BILL STRIZICH, PRIMARY SPONSOR

2/4/93

DATE

Fiscal Note for HB0402, as introduced

HB 402

APPROVED BY COMMITTEE
ON TAXATION

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3 *Sen. Whalen*
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