

House BILL NO. 444

INTRODUCED BY ~~Wells Bitney~~ ~~Wiseman Brainard~~ ~~Emerson~~
DENNY ~~Walters~~

A BILL FOR AN ACT ENTITLED: "AN ACT MAKING THE DESIGNATED MODEL YEAR OF A MOTOR HOME, TRAVEL TRAILER, CAMPER, OR MOTORCYCLE CORRESPOND WITH THE PURCHASE YEAR FOR THE PURPOSES OF IMPOSING FEES IN LIEU OF TAX IF THE PURCHASE YEAR PRECEDES THE MODEL YEAR; AMENDING SECTIONS 61-3-522, 61-3-523, AND 61-3-527, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATE."

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

Section 1. Section 61-3-522, MCA, is amended to read:

"61-3-522. Schedule of fees for motor homes. (1) The owner of a motor home shall pay a fee based on the age of the motor home according to the following schedule:

less than 2 years old	\$250
2 years old and less than 3 years old	230
3 years old and less than 4 years old	195
4 years old and less than 5 years old	150
5 years old and less than 6 years old	125
6 years old and less than 7 years old	100
7 years old and less than 8 years old	75
8 years old and older	65

(2) (a) ~~The~~ Except as provided in subsection (2)(b), the age of a motor home is determined by subtracting the manufacturer's designated model year from the current calendar year.

(b) If the purchase year of a motor home precedes the designated model year of the motor home, then the purchase year is considered the model year for the purposes of calculating the fee in lieu of tax."

Section 2. Section 61-3-523, MCA, is amended to read:

"61-3-523. Schedule of fees for travel trailers and campers. (1) The fee imposed by 61-3-521 on a travel trailer that is less than 3 years old is \$60. In all other cases the fee is \$22.50.



HB444
INTRODUCED BILL

1 (2) The fee imposed by 61-3-521 on a camper that is less than 3 years old is \$52.50. In all other
2 cases the fee is \$22.50.

3 (3) (a) The Except as provided in subsection (3)(b), the age of a travel trailer or camper is
4 determined by subtracting the manufacturer's designated model year from the current calendar year.

5 (b) If the purchase year of a travel trailer or camper precedes the designated model year of the
6 travel trailer or camper, then the purchase year is considered the model year for the purposes of calculating
7 the fee in lieu of tax."

8

9 **Section 3.** Section 61-3-527, MCA, is amended to read:

10 **"61-3-527. Fee in lieu of tax for motorcycles -- schedule of fees.** (1) (a) There is a fee in lieu of
11 property tax imposed on motorcycles. The fee is in addition to annual registration fees.

12 (b) The fee imposed by subsection (1)(a) need not be paid by a dealer for motorcycles that
13 constitute inventory of the dealership.

14 (2) The owner of a motorcycle shall pay a fee based on the age of the motorcycle and the size of
15 the engine, as follows:

16 (a) The fee schedule for a motorcycle with an engine that measures from 1 cubic centimeter to 600
17 cubic centimeters is as follows:

18 (i) less than 2 years old, \$30;

19 (ii) 2 years old and less than 5 years old, \$25;

20 (iii) 5 years old and less than 11 years old, \$15; and

21 (iv) 11 years old and older, \$10.

22 (b) The fee schedule for a motorcycle with an engine that measures from 601 cubic centimeters
23 to 1,000 cubic centimeters is as follows:

24 (i) less than 2 years old, \$70;

25 (ii) 2 years old and less than 5 years old, \$55;

26 (iii) 5 years old and less than 11 years old, \$40; and

27 (iv) 11 years old and older, \$30.

28 (c) The fee schedule for a motorcycle with an engine that measures 1,001 cubic centimeters and
29 larger is as follows:

30 (i) less than 2 years old, \$110;

- 1 (ii) 2 years old and less than 5 years old, \$90;
2 (iii) 5 years old and less than 11 years old, \$65; and
3 (iv) 11 years old and older, \$40.

4 ~~(d)(3) (a) The~~ Except as provided in subsection (3)(b), the age of a motorcycle is determined by
5 subtracting the manufacturer's designated model year from the current calendar year.

6 (b) If the purchase year of a motorcycle precedes the designated model year of the motorcycle,
7 then the purchase year is considered the model year for the purposes of calculating the fee in lieu of tax."

8
9 **NEW SECTION. Section 4. Effective date -- applicability.** [This act] is effective January 1, 1998,
10 and applies to motor homes, travel trailers, campers, and motorcycles purchased after December 31, 1997.

11 -END-

STATE OF MONTANA - FISCAL NOTE

Fiscal Note for HB0444, as introduced

DESCRIPTION OF PROPOSED LEGISLATION:

An act making the designated model year of a motor home, travel trailer, camper, or motorcycle correspond with the purchase year for the purposes of imposing fees in lieu of tax if the purchase year precedes the model year.

ASSUMPTIONS:

1. The Department of Justice records indicate that in calendar 1996 the following new vehicles were titled and registered in Montana and their purchase year preceded their model year: motor homes - 485, travel trailers - 6,413, campers - 125, and motorcycles - 2,571.
2. Assuming the numbers remain constant, the decrease in revenues would first occur in the fall of calendar year 2000 impacting state fiscal 2001. Revenues would continue to decrease until 2007 to 2010 depending on the type of fees in lieu of taxes.
3. One-time costs for the Department of Justice are estimated at \$800 for 40 hours of programming time necessary to modify the existing motor vehicle program to ensure that the "date of sale" is a required field and to fix the fee calculation to use the sale year instead of model year if the sale year is older than the model year.

FISCAL IMPACT:

	<u>FY98</u>	<u>FY99</u>
	<u>Difference</u>	<u>Difference</u>
<u>Expenditures:</u>		
Operating Expenses	800	0
<u>Funding:</u>		
General Fund (01)	800	0
<u>Net Impact:</u>		
General Fund (01)	(800)	0

EFFECT ON COUNTY OR OTHER LOCAL REVENUES OR EXPENDITURES:


Beginning in fiscal 2000 there would be a decrease in revenues collected from these fees in lieu of taxes.

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

Starting in fiscal 2001, revenues would start decreasing in same manner as personal property taxes are distributed (61-3-509, MCA). The Department of Justice does not know the distribution method to estimate breakdown between funding sources.

TECHNICAL NOTES:

HB 444 does not indicate whether there would be a change in the calculation of these fees in lieu of taxes when there is a change in ownership that would revert to model year rather than purchase year.

 2.11.97
 DAVID LEWIS, BUDGET DIRECTOR DATE
 Office of Budget and Program Planning


 JACK WELLS, PRIMARY SPONSOR DATE

Fiscal Note for HB0444, as introduced

HB 444

1 HOUSE BILL NO. 444

2 INTRODUCED BY WELLS, BITNEY, MCGEE, EMERSON, DENNY, WISEMAN, BRAINARD, JORE,
3 WALTERS
4

5 A BILL FOR AN ACT ENTITLED: "AN ACT MAKING THE DESIGNATED MODEL YEAR OF A MOTOR HOME,
6 ~~TRAVEL TRAILER, CAMPER, OR MOTORCYCLE~~ CERTAIN PROPERTY SUBJECT TO A FEE IN LIEU OF TAX
7 CORRESPOND WITH THE PURCHASE YEAR FOR THE PURPOSES OF IMPOSING FEES IN LIEU OF TAX IF
8 THE PURCHASE YEAR PRECEDES THE MODEL YEAR; AMENDING SECTIONS 23-2-517, 23-2-615.1,
9 23-2-803, 61-3-522, 61-3-523, AND 61-3-527, AND 67-3-206, MCA; AND PROVIDING AN EFFECTIVE
10 DATE AND AN APPLICABILITY DATE."
11

12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
13

14 **SECTION 1. SECTION 23-2-517, MCA, IS AMENDED TO READ:**

15 **"23-2-517. Fees for motorboats, sailboats, personal watercraft, motorized canoes, motorized**
16 **rubber rafts, and motorized pontoons. (1) The owner of a motorboat 10 feet in length or longer or a sailboat**
17 **12 feet in length or longer shall pay a fee based on the length and age of the motorboat or sailboat as**
18 **follows:**

19 (a) The fee schedule for a motorboat at least 10 feet in length but less than 14 feet in length or
20 sailboat at least 12 feet in length but less than 14 feet in length is as follows:

21 (i) for a motorboat or sailboat less than 5 years of age, \$7.50;

22 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$5.65; and

23 (iii) for a motorboat or sailboat 10 years of age or older, \$3.75.

24 (b) The fee schedule for a motorboat or sailboat at least 14 feet in length but less than 16 feet in
25 length is as follows:

26 (i) for a motorboat or sailboat less than 5 years of age, \$15;

27 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$11.25; and

28 (iii) for a motorboat or sailboat 10 years of age or older, \$7.50.

29 (c) The fee schedule for a motorboat or sailboat at least 16 feet in length but less than 17 feet in
30 length is as follows:

1 (i) for a motorboat or sailboat less than 5 years of age, \$32;
 2 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$24; and
 3 (iii) for a motorboat or sailboat 10 years of age or older, \$16.
 4 (d) The fee schedule for a motorboat or sailboat at least 17 feet in length but less than 19 feet in
 5 length is as follows:

6 (i) for a motorboat or sailboat less than 5 years of age, \$3 a foot or fraction of a foot;
 7 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$2.25 a foot
 8 or fraction of a foot; and
 9 (iii) for a motorboat or sailboat 10 years of age or older, \$1.50 a foot or fraction of a foot.

10 (e) The fee schedule for a motorboat or sailboat 19 feet in length or longer is as follows:

11 (i) for a motorboat or sailboat less than 5 years of age, \$4 a foot or fraction of a foot;
 12 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$3 a foot or
 13 fraction of a foot; and
 14 (iii) for a motorboat or sailboat 10 years of age or older, \$2 a foot or fraction of a foot.

15 (2) The owner of a personal watercraft shall pay a fee based on the age of the watercraft as
 16 follows:

17 (a) The fee for a personal watercraft less than 4 years of age is \$22.

18 (b) The fee for a personal watercraft 4 years of age or older is \$15.

19 (3) (a) Except as provided in subsection (3)(b), the age of a motorboat, sailboat, or personal
 20 watercraft is determined by subtracting the manufacturer's designated model year from the current calendar
 21 year.

22 (b) If the purchase year of a motorboat, sailboat, or personal watercraft precedes the designated
 23 model year of the motorboat, sailboat, or personal watercraft, then the purchase year is considered the
 24 model year for the purposes of calculating the fee in lieu of tax.

25 ~~(3)(4)~~ The fee for a motorized canoe, a canoe or kayak propelled by wind, or a motorized rubber
 26 raft is \$7.50, regardless of its length or age.

27 ~~(4)(5)~~ The fee for a motorized pontoon is \$20, regardless of its length or age."
 28

29 **SECTION 2. SECTION 23-2-615.1, MCA, IS AMENDED TO READ:**

30 **"23-2-615.1. Fee in lieu of tax on snowmobiles. (1) There is a fee in lieu of tax on snowmobiles.**

1 (2) The fee for a snowmobile less than 4 years old is \$22. In all other cases the fee is \$15.

2 (3) ~~(a) The~~ Except as provided in subsection (3)(b), the age of a snowmobile is determined by
3 subtracting the manufacturer's designated model year from the current calendar year.

4 (b) If the purchase year of a snowmobile precedes the designated model year of the snowmobile,
5 then the purchase year is considered the model year for the purposes of calculating the fee in lieu of tax.

6 (4) The fee need not be paid by a dealer for snowmobiles that constitute inventory of the
7 dealership."

8
9 **SECTION 3. SECTION 23-2-803, MCA, IS AMENDED TO READ:**

10 **"23-2-803. Fee in lieu of tax on off-highway vehicles -- exception -- disposition of fees.** (1) There
11 is a fee in lieu of tax on off-highway vehicles, other than off-highway vehicles constituting the inventory
12 of a dealership licensed under 23-2-818, to be paid to the county treasurer of the county in which the
13 owner of the off-highway vehicle resides.

14 (a) The fee for an off-highway vehicle less than 3 years old is \$19. In all other cases the fee is \$9.

15 (b) ~~The~~ Except as provided in subsection (1)(c), the age of an off-highway vehicle is determined
16 by subtracting the manufacturer's designated model year from the current calendar year.

17 (c) If the purchase year of an off-highway vehicle precedes the designated model year of the
18 off-highway vehicle, then the purchase year is considered the model year for the purposes of calculating
19 the fee in lieu of tax.

20 (2) (a) Except as provided in subsection (2)(b), the county treasurer shall distribute all fees in lieu
21 of tax collected on off-highway vehicles pursuant to this section in the relative proportions required by the
22 levies for state, county, school district, and municipal purposes in the same manner as personal property
23 taxes are distributed.

24 (b) The county treasurer shall remit \$1 of the fee in lieu of tax collected on an off-highway vehicle
25 to the department of agriculture for deposit in the noxious weed management trust fund provided for in
26 80-7-811."

27
28 **Section 4. Section 61-3-522, MCA, is amended to read:**

29 **"61-3-522. Schedule of fees for motor homes.** (1) The owner of a motor home shall pay a fee
30 based on the age of the motor home according to the following schedule:

1	less than 2 years old	\$250
2	2 years old and less than 3 years old	230
3	3 years old and less than 4 years old	195
4	4 years old and less than 5 years old	150
5	5 years old and less than 6 years old	125
6	6 years old and less than 7 years old	100
7	7 years old and less than 8 years old	75
8	8 years old and older	65

9 (2) ~~(a) The~~ Except as provided in subsection (2)(b), the age of a motor home is determined by
10 subtracting the manufacturer's designated model year from the current calendar year.

11 (b) If the purchase year of a motor home precedes the designated model year of the motor home,
12 then the purchase year is considered the model year for the purposes of calculating the fee in lieu of tax."

14 **Section 5.** Section 61-3-523, MCA, is amended to read:

15 "**61-3-523. Schedule of fees for travel trailers and campers.** (1) The fee imposed by 61-3-521 on
16 a travel trailer that is less than 3 years old is \$60. In all other cases the fee is \$22.50.

17 (2) The fee imposed by 61-3-521 on a camper that is less than 3 years old is \$52.50. In all other
18 cases the fee is \$22.50.

19 (3) ~~(a) The~~ Except as provided in subsection (3)(b), the age of a travel trailer or camper is
20 determined by subtracting the manufacturer's designated model year from the current calendar year.

21 (b) If the purchase year of a travel trailer or camper precedes the designated model year of the
22 travel trailer or camper, then the purchase year is considered the model year for the purposes of calculating
23 the fee in lieu of tax."

25 **Section 6.** Section 61-3-527, MCA, is amended to read:

26 "**61-3-527. Fee in lieu of tax for motorcycles -- schedule of fees.** (1) (a) There is a fee in lieu of
27 property tax imposed on motorcycles. The fee is in addition to annual registration fees.

28 (b) The fee imposed by subsection (1)(a) need not be paid by a dealer for motorcycles that
29 constitute inventory of the dealership.

30 (2) The owner of a motorcycle shall pay a fee based on the age of the motorcycle and the size of

1 the engine, as follows:

2 (a) The fee schedule for a motorcycle with an engine that measures from 1 cubic centimeter to 600
3 cubic centimeters is as follows:

- 4 (i) less than 2 years old, \$30;
- 5 (ii) 2 years old and less than 5 years old, \$25;
- 6 (iii) 5 years old and less than 11 years old, \$15; and
- 7 (iv) 11 years old and older, \$10.

8 (b) The fee schedule for a motorcycle with an engine that measures from 601 cubic centimeters
9 to 1,000 cubic centimeters is as follows:

- 10 (i) less than 2 years old, \$70;
- 11 (ii) 2 years old and less than 5 years old, \$55;
- 12 (iii) 5 years old and less than 11 years old, \$40; and
- 13 (iv) 11 years old and older, \$30.

14 (c) The fee schedule for a motorcycle with an engine that measures 1,001 cubic centimeters and
15 larger is as follows:

- 16 (i) less than 2 years old, \$110;
- 17 (ii) 2 years old and less than 5 years old, \$90;
- 18 (iii) 5 years old and less than 11 years old, \$65; and
- 19 (iv) 11 years old and older, \$40.

20 ~~(d)~~(3) (a) The Except as provided in subsection (3)(b), the age of a motorcycle is determined by
21 subtracting the manufacturer's designated model year from the current calendar year.

22 (b) If the purchase year of a motorcycle precedes the designated model year of the motorcycle,
23 then the purchase year is considered the model year for the purposes of calculating the fee in lieu of tax."

24

25 **SECTION 7. SECTION 67-3-206, MCA, IS AMENDED TO READ:**

26 "67-3-206. **Schedule of fees in lieu of tax for aircraft.** (1) The appropriate fee in lieu of tax
27 imposed on aircraft is based on the age and type of aircraft and must be determined from the following
28 schedule:

	YEARS				
29					
30	0 - 5	6 - 10	11 - 20	21 - 30	31 - 40

1	Single engine, fixed gear,					
2	200 horsepower and under	\$ 300	\$ 175	\$100	\$ 50	\$ 25
3	Single engine, fixed gear,					
4	over 200 horsepower	500	250	150	75	50
5	Single engine, retractable gear,					
6	200 horsepower and under	600	300	175	100	75
7	Single engine, retractable gear,					
8	over 200 horsepower	700	400	200	125	100
9	Multi-engine, piston engine	800	500	250	175	150
10	Helicopter, piston engine	700	450	225	150	125
11	Single engine jet helicopter,					
12	prop jet	1,500	700	450	300	175
13	Multi-engine jet helicopter,					
14	prop jet	2,000	1,000	600	400	200
15	Jet engine, no propeller	3,000	1,500	800	500	250

16 (2) (a) Except as provided in subsection (2)(b), the age of an aircraft is determined by subtracting
 17 the manufacturer's designated model year from the current calendar year.

18 (b) If the purchase year of an aircraft precedes the designated model year of the aircraft, then the
 19 purchase year is considered the model year for the purposes of calculating the fee in lieu of tax.

20 ~~(2)(3)~~ The fee in lieu of tax imposed on any glider, ultralight, gyrocopter, balloon, homebuilt
 21 aircraft, antiques, or any aircraft over 40 years old is \$20."

22
 23 NEW SECTION. SECTION 8. COORDINATION INSTRUCTION. IF SENATE BILL NO. 26 IS PASSED
 24 AND APPROVED, THEN [SECTION 10] OF SENATE BILL NO. 26, SECOND READING, SECOND HOUSE,
 25 RELATING TO THE FEE SCHEDULE FOR TRAILERS HAVING A DECLARED WEIGHT OF LESS THAN 26,000
 26 POUNDS, MUST READ AS FOLLOWS:

27 "NEW SECTION. Section 10. Schedule of fees for trailers -- exception. (1) Except as provided in
 28 subsection (4), the owner of a trailer, pole trailer, or semitrailer that has a declared weight of less than
 29 26,000 pounds shall pay the fee imposed pursuant to 61-3-521. The fee is based on the age and declared
 30 weight of the trailer or semitrailer according to the following schedule:

Age (in years)	Declared Weight (in pounds)		
	0-6,000	6,001-16,000	16,001-25,999
Less than 5 years old	\$16	\$55	\$74
5 years old and less than 10 years old	11	32	41
10 years old and older	6	17	23

(2) (a) Except as provided in subsection (2)(b), the age of a trailer, pole trailer, or semitrailer is determined by subtracting the manufacturer's designated model year from the current calendar year. For trailers, pole trailers, and semitrailers that do not have a designated model year, the department shall determine a year of manufacture.

(b) If the purchase year of a trailer, pole trailer, or semitrailer precedes the designated model year of the trailer, pole trailer, or semitrailer, then the purchase year is considered the model year for the purposes of calculating the fee in lieu of tax.

(3) The declared weight is the total unladen weight of the trailer, pole trailer, or semitrailer plus the maximum load declared by the owner to be carried on the trailer, pole trailer, or semitrailer.

(4) This section does not apply to a trailer, pole trailer, or semitrailer that has a declared weight of less than 26,000 pounds and that is registered through a proportional registration agreement under 61-3-721."

NEW SECTION. Section 9. Effective date -- applicability. [This act] is effective ~~January 1, 1998~~ JULY 1, 1997, and applies to ~~motor homes, travel trailers, campers, and motorcycles~~ PROPERTY SUBJECT TO A FEE IN LIEU OF TAX purchased after ~~December 31~~ JUNE 30, 1997.

-END-

1 HOUSE BILL NO. 444

2 INTRODUCED BY WELLS, BITNEY, MCGEE, EMERSON, DENNY, WISEMAN, BRAINARD, JORE,
3 WALTERS

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT MAKING THE DESIGNATED MODEL YEAR OF A MOTOR HOME,
6 ~~TRAVEL TRAILER, CAMPER, OR MOTORCYCLE~~ CERTAIN PROPERTY SUBJECT TO A FEE IN LIEU OF TAX
7 CORRESPOND WITH THE PURCHASE YEAR FOR THE PURPOSES OF IMPOSING FEES IN LIEU OF TAX IF
8 THE PURCHASE YEAR PRECEDES THE MODEL YEAR; AMENDING SECTIONS 23-2-517, 23-2-615.1,
9 23-2-803, 61-3-522, 61-3-523, AND 61-3-527, AND 67-3-206, MCA; AND PROVIDING AN EFFECTIVE
10 DATE AND AN APPLICABILITY DATE."

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

**THERE ARE NO CHANGES IN THIS BILL AND IT WILL NOT BE
REPRINTED. PLEASE REFER TO SECOND READING COPY
(YELLOW) FOR COMPLETE TEXT.**

1 HOUSE BILL NO. 444

2 INTRODUCED BY WELLS, BITNEY, MCGEE, EMERSON, DENNY, WISEMAN, BRAINARD, JORE,
3 WALTERS

4
5 A BILL FOR AN ACT ENTITLED: "~~AN ACT MAKING THE DESIGNATED MODEL YEAR OF A MOTOR HOME,~~
6 ~~TRAVEL TRAILER, CAMPER, OR MOTORCYCLE CERTAIN PROPERTY SUBJECT TO A FEE IN LIEU OF TAX~~
7 CORRESPOND WITH THE PURCHASE YEAR FOR THE PURPOSES OF IMPOSING FEES IN LIEU OF TAX IF
8 THE PURCHASE YEAR PRECEDES THE MODEL YEAR; AMENDING SECTIONS 23-2-517, 23-2-615.1,
9 23-2-803, 61-3-522, 61-3-523, AND 61-3-527, AND 67-3-206, MCA; AND PROVIDING AN EFFECTIVE
10 DATE DATES AND AN APPLICABILITY DATE DATES."

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

13
14 **SECTION 1. SECTION 23-2-517, MCA, IS AMENDED TO READ:**

15 **"23-2-517. Fees for motorboats, sailboats, personal watercraft, motorized canoes, motorized**
16 **rubber rafts, and motorized pontoons.** (1) The owner of a motorboat 10 feet in length or longer or a sailboat
17 12 feet in length or longer shall pay a fee based on the length and age of the motorboat or sailboat as
18 follows:

19 (a) The fee schedule for a motorboat at least 10 feet in length but less than 14 feet in length or
20 sailboat at least 12 feet in length but less than 14 feet in length is as follows:

21 (i) for a motorboat or sailboat less than 5 years of age, \$7.50;

22 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$5.65; and

23 (iii) for a motorboat or sailboat 10 years of age or older, \$3.75.

24 (b) The fee schedule for a motorboat or sailboat at least 14 feet in length but less than 16 feet in
25 length is as follows:

26 (i) for a motorboat or sailboat less than 5 years of age, \$15;

27 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$11.25; and

28 (iii) for a motorboat or sailboat 10 years of age or older, \$7.50.

29 (c) The fee schedule for a motorboat or sailboat at least 16 feet in length but less than 17 feet in
30 length is as follows:

- 1 (i) for a motorboat or sailboat less than 5 years of age, \$32;
- 2 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$24; and
- 3 (iii) for a motorboat or sailboat 10 years of age or older, \$16.
- 4 (d) The fee schedule for a motorboat or sailboat at least 17 feet in length but less than 19 feet in
- 5 length is as follows:
- 6 (i) for a motorboat or sailboat less than 5 years of age, \$3 a foot or fraction of a foot;
- 7 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$2.25 a foot
- 8 or fraction of a foot; and
- 9 (iii) for a motorboat or sailboat 10 years of age or older, \$1.50 a foot or fraction of a foot.
- 10 (e) The fee schedule for a motorboat or sailboat 19 feet in length or longer is as follows:
- 11 (i) for a motorboat or sailboat less than 5 years of age, \$4 a foot or fraction of a foot;
- 12 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$3 a foot or
- 13 fraction of a foot; and
- 14 (iii) for a motorboat or sailboat 10 years of age or older, \$2 a foot or fraction of a foot.
- 15 (2) The owner of a personal watercraft shall pay a fee based on the age of the watercraft as
- 16 follows:
- 17 (a) The fee for a personal watercraft less than 4 years of age is \$22.
- 18 (b) The fee for a personal watercraft 4 years of age or older is \$15.
- 19 (3) (a) Except as provided in subsection (3)(b), the age of a motorboat, sailboat, or personal
- 20 watercraft is determined by subtracting the manufacturer's designated model year from the current calendar
- 21 year.
- 22 (b) If the purchase year of a motorboat, sailboat, or personal watercraft precedes the designated
- 23 model year of the motorboat, sailboat, or personal watercraft AND THE MOTORBOAT, SAILBOAT, OR
- 24 PERSONAL WATERCRAFT IS ORIGINALLY TITLED IN MONTANA, then the purchase year is considered the
- 25 model year for the purposes of calculating the fee in lieu of tax.
- 26 ~~(3)(4)~~ The fee for a motorized canoe, a canoe or kayak propelled by wind, or a motorized rubber
- 27 raft is \$7.50, regardless of its length or age.
- 28 ~~(4)(5)~~ The fee for a motorized pontoon is \$20, regardless of its length or age."
- 29
- 30

SECTION 2. SECTION 23-2-615.1, MCA, IS AMENDED TO READ:

1 **"23-2-615.1. Fee in lieu of tax on snowmobiles.** (1) There is a fee in lieu of tax on snowmobiles.

2 (2) The fee for a snowmobile less than 4 years old is \$22. In all other cases the fee is \$15.

3 (3) ~~(a) The~~ Except as provided in subsection (3)(b), the age of a snowmobile is determined by
4 subtracting the manufacturer's designated model year from the current calendar year.

5 (b) If the purchase year of a snowmobile precedes the designated model year of the snowmobile
6 AND THE SNOWMOBILE IS ORIGINALLY TITLED IN MONTANA, then the purchase year is considered the
7 model year for the purposes of calculating the fee in lieu of tax.

8 (4) The fee need not be paid by a dealer for snowmobiles that constitute inventory of the
9 dealership."

10

11 **SECTION 3. SECTION 23-2-803, MCA, IS AMENDED TO READ:**

12 **"23-2-803. Fee in lieu of tax on off-highway vehicles -- exception -- disposition of fees.** (1) There
13 is a fee in lieu of tax on off-highway vehicles, other than off-highway vehicles constituting the inventory
14 of a dealership licensed under 23-2-818, to be paid to the county treasurer of the county in which the
15 owner of the off-highway vehicle resides.

16 (a) The fee for an off-highway vehicle less than 3 years old is \$19. In all other cases the fee is \$9.

17 (b) ~~The~~ Except as provided in subsection (1)(c), the age of an off-highway vehicle is determined
18 by subtracting the manufacturer's designated model year from the current calendar year.

19 (c) If the purchase year of an off-highway vehicle precedes the designated model year of the
20 off-highway vehicle AND THE OFF-HIGHWAY VEHICLE IS ORIGINALLY TITLED IN MONTANA, then the
21 purchase year is considered the model year for the purposes of calculating the fee in lieu of tax.

22 (2) (a) Except as provided in subsection (2)(b), the county treasurer shall distribute all fees in lieu
23 of tax collected on off-highway vehicles pursuant to this section in the relative proportions required by the
24 levies for state, county, school district, and municipal purposes in the same manner as personal property
25 taxes are distributed.

26 (b) The county treasurer shall remit \$1 of the fee in lieu of tax collected on an off-highway vehicle
27 to the department of agriculture for deposit in the noxious weed management trust fund provided for in
28 80-7-811."

29

30 **Section 4. Section 61-3-522, MCA, is amended to read:**

1 **"61-3-522. Schedule of fees for motor homes.** (1) The owner of a motor home shall pay a fee
2 based on the age of the motor home according to the following schedule:

3	less than 2 years old	\$250
4	2 years old and less than 3 years old	230
5	3 years old and less than 4 years old	195
6	4 years old and less than 5 years old	150
7	5 years old and less than 6 years old	125
8	6 years old and less than 7 years old	100
9	7 years old and less than 8 years old	75
10	8 years old and older	65

11 (2) ~~(a) The~~ Except as provided in subsection (2)(b), the age of a motor home is determined by
12 subtracting the manufacturer's designated model year from the current calendar year.

13 (b) If the purchase year of a motor home precedes the designated model year of the motor home
14 AND THE MOTOR HOME IS ORIGINALLY TITLED IN MONTANA, then the purchase year is considered the
15 model year for the purposes of calculating the fee in lieu of tax."

17 **Section 5.** Section 61-3-523, MCA, is amended to read:

18 **"61-3-523. Schedule of fees for travel trailers and campers.** (1) The fee imposed by 61-3-521 on
19 a travel trailer that is less than 3 years old is \$60. In all other cases the fee is \$22.50.

20 (2) The fee imposed by 61-3-521 on a camper that is less than 3 years old is \$52.50. In all other
21 cases the fee is \$22.50.

22 (3) ~~(a) The~~ Except as provided in subsection (3)(b), the age of a travel trailer or camper is
23 determined by subtracting the manufacturer's designated model year from the current calendar year.

24 (b) If the purchase year of a travel trailer or camper precedes the designated model year of the
25 travel trailer or camper AND THE TRAVEL TRAILER OR CAMPER IS ORIGINALLY TITLED IN MONTANA,
26 then the purchase year is considered the model year for the purposes of calculating the fee in lieu of tax."

28 **Section 6.** Section 61-3-527, MCA, is amended to read:

29 **"61-3-527. Fee in lieu of tax for motorcycles -- schedule of fees.** (1) (a) There is a fee in lieu of
30 property tax imposed on motorcycles. The fee is in addition to annual registration fees.

1 (b) The fee imposed by subsection (1)(a) need not be paid by a dealer for motorcycles that
2 constitute inventory of the dealership.

3 (2) The owner of a motorcycle shall pay a fee based on the age of the motorcycle and the size of
4 the engine, as follows:

5 (a) The fee schedule for a motorcycle with an engine that measures from 1 cubic centimeter to 600
6 cubic centimeters is as follows:

7 (i) less than 2 years old, \$30;

8 (ii) 2 years old and less than 5 years old, \$25;

9 (iii) 5 years old and less than 11 years old, \$15; and

10 (iv) 11 years old and older, \$10.

11 (b) The fee schedule for a motorcycle with an engine that measures from 601 cubic centimeters
12 to 1,000 cubic centimeters is as follows:

13 (i) less than 2 years old, \$70;

14 (ii) 2 years old and less than 5 years old, \$55;

15 (iii) 5 years old and less than 11 years old, \$40; and

16 (iv) 11 years old and older, \$30.

17 (c) The fee schedule for a motorcycle with an engine that measures 1,001 cubic centimeters and
18 larger is as follows:

19 (i) less than 2 years old, \$110;

20 (ii) 2 years old and less than 5 years old, \$90;

21 (iii) 5 years old and less than 11 years old, \$65; and

22 (iv) 11 years old and older, \$40.

23 ~~(d)(3) (a) The~~ Except as provided in subsection (3)(b), the age of a motorcycle is determined by
24 subtracting the manufacturer's designated model year from the current calendar year.

25 (b) If the purchase year of a motorcycle [OR QUADRICYCLE] precedes the designated model year
26 of the motorcycle [OR QUADRICYCLE] AND THE MOTORCYCLE [OR QUADRICYCLE] IS ORIGINALLY
27 TITLED IN MONTANA, then the purchase year is considered the model year for the purposes of calculating
28 the fee in lieu of tax."

29

30 **SECTION 7. SECTION 67-3-206, MCA, IS AMENDED TO READ:**

1 **"67-3-206. Schedule of fees in lieu of tax for aircraft.** (1) The appropriate fee in lieu of tax
 2 imposed on aircraft is based on the age and type of aircraft and must be determined from the following
 3 schedule:

	YEARS				
	0 - 5	6 - 10	11 - 20	21 - 30	31 - 40
4 Single engine, fixed gear,					
5 200 horsepower and under	\$ 300	\$ 175	\$100	\$ 50	\$ 25
6 Single engine, fixed gear,					
7 over 200 horsepower	500	250	150	75	50
8 Single engine, retractable gear,					
9 200 horsepower and under	600	300	175	100	75
10 Single engine, retractable gear,					
11 over 200 horsepower	700	400	200	125	100
12 Multi-engine, piston engine	800	500	250	175	150
13 Helicopter, piston engine	700	450	225	150	125
14 Single engine jet helicopter,					
15 prop jet	1,500	700	450	300	175
16 Multi-engine jet helicopter,					
17 prop jet	2,000	1,000	600	400	200
18 Jet engine, no propeller	3,000	1,500	800	500	250

21 (2) (a) Except as provided in subsection (2)(b), the age of an aircraft is determined by subtracting
 22 the manufacturer's designated model year from the current calendar year.

23 (b) If the purchase year of an aircraft precedes the designated model year of the aircraft AND THE
 24 AIRCRAFT IS ORIGINALLY TITLED IN MONTANA, then the purchase year is considered the model year for
 25 the purposes of calculating the fee in lieu of tax.

26 ~~(2)(3)~~ The fee in lieu of tax imposed on any glider, ultralight, gyrocopter, balloon, homebuilt
 27 aircraft, antiques, or any aircraft over 40 years old is \$20."
 28

29 NEW SECTION. SECTION 8. COORDINATION INSTRUCTION INSTRUCTIONS. (1) IF SENATE BILL
 30 NO. 26 IS PASSED AND APPROVED, THEN [SECTION 10] OF SENATE BILL NO. 26, SECOND READING,

1 SECOND HOUSE, RELATING TO THE FEE SCHEDULE FOR TRAILERS HAVING A DECLARED WEIGHT OF
 2 LESS THAN 26,000 POUNDS, MUST READ AS FOLLOWS:

3 "NEW SECTION. Section 10. Schedule of fees for trailers -- exception. (1) Except as provided in
 4 subsection (4), the owner of a trailer, pole trailer, or semitrailer that has a declared weight of less than
 5 26,000 pounds shall pay the fee imposed pursuant to 61-3-521. The fee is based on the age and declared
 6 weight of the trailer or semitrailer according to the following schedule:

Age (in years)	Declared Weight (in pounds)		
	0-6,000	6,001-16,000	16,001-25,999
Less than 5 years old	\$16	\$55	\$74
5 years old and less			
than 10 years old	11	32	41
10 years old and older	6	17	23

13 (2) (a) Except as provided in subsection (2)(b), the age of a trailer, pole trailer, or semitrailer is
 14 determined by subtracting the manufacturer's designated model year from the current calendar year. For
 15 trailers, pole trailers, and semitrailers that do not have a designated model year, the department shall
 16 determine a year of manufacture.

17 (b) If the purchase year of a trailer, pole trailer, or semitrailer precedes the designated model year
 18 of the trailer, pole trailer, or semitrailer AND THE TRAILER, POLE TRAILER, OR SEMITRAILER IS
 19 ORIGINALLY TITLED IN MONTANA, then the purchase year is considered the model year for the purposes
 20 of calculating the fee in lieu of tax.

21 (3) The declared weight is the total unladen weight of the trailer, pole trailer, or semitrailer plus the
 22 maximum load declared by the owner to be carried on the trailer, pole trailer, or semitrailer.

23 (4) This section does not apply to a trailer, pole trailer, or semitrailer that has a declared weight of
 24 less than 26,000 pounds and that is registered through a proportional registration agreement under
 25 61-3-721.

26 (2) IF SENATE BILL NO. 57 IS PASSED AND APPROVED AND IT AMENDS 61-3-527 TO IMPOSE
 27 A FEE IN LIEU OF TAX ON QUADRICYCLES, THEN THE BRACKETED LANGUAGE IN 61-3-527(3)(B) OF
 28 [THIS ACT], RELATING TO QUADRICYCLES, IS EFFECTIVE ON [THE EFFECTIVE DATE OF SECTION 6,
 29 AMENDING 61-3-527, OF THIS ACT]. IF SENATE BILL NO. 57 IS NOT PASSED AND APPROVED, THEN
 30 THE BRACKETED LANGUAGE RELATING TO QUADRICYCLES IS VOID."

1 HOUSE BILL NO. 444

2 INTRODUCED BY WELLS, BITNEY, MCGEE, EMERSON, DENNY, WISEMAN, BRAINARD, JORE,
3 WALTERS
4

5 A BILL FOR AN ACT ENTITLED: "~~AN ACT MAKING THE DESIGNATED MODEL YEAR OF A MOTOR HOME,~~
6 ~~TRAVEL TRAILER, CAMPER, OR MOTORCYCLE CERTAIN PROPERTY SUBJECT TO A FEE IN LIEU OF TAX~~
7 ~~CORRESPOND WITH THE PURCHASE YEAR FOR THE PURPOSES OF IMPOSING FEES IN LIEU OF TAX IF~~
8 ~~THE PURCHASE YEAR PRECEDES THE MODEL YEAR; AMENDING SECTIONS 23-2-517, 23-2-615.1,~~
9 ~~23-2-803, 61-3-522, 61-3-523, AND 61-3-527, AND 67-3-206, MCA; AND PROVIDING AN EFFECTIVE~~
10 ~~DATE DATES AND AN APPLICABILITY DATE DATES.~~"

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

13
14 SECTION 1. SECTION 23-2-517, MCA, IS AMENDED TO READ:

15 "23-2-517. Fees for motorboats, sailboats, personal watercraft, motorized canoes, motorized
16 rubber rafts, and motorized pontoons. (1) The owner of a motorboat 10 feet in length or longer or a sailboat
17 12 feet in length or longer shall pay a fee based on the length and age of the motorboat or sailboat as
18 follows:

19 (a) The fee schedule for a motorboat at least 10 feet in length but less than 14 feet in length or
20 sailboat at least 12 feet in length but less than 14 feet in length is as follows:

21 (i) for a motorboat or sailboat less than 5 years of age, \$7.50;

22 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$5.65; and

23 (iii) for a motorboat or sailboat 10 years of age or older, \$3.75.

24 (b) The fee schedule for a motorboat or sailboat at least 14 feet in length but less than 16 feet in
25 length is as follows:

26 (i) for a motorboat or sailboat less than 5 years of age, \$15;

27 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$11.25; and

28 (iii) for a motorboat or sailboat 10 years of age or older, \$7.50.

29 (c) The fee schedule for a motorboat or sailboat at least 16 feet in length but less than 17 feet in
30 length is as follows:

- 1 (i) for a motorboat or sailboat less than 5 years of age, \$32;
- 2 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$24; and
- 3 (iii) for a motorboat or sailboat 10 years of age or older, \$16.
- 4 (d) The fee schedule for a motorboat or sailboat at least 17 feet in length but less than 19 feet in
- 5 length is as follows:
- 6 (i) for a motorboat or sailboat less than 5 years of age, \$3 a foot or fraction of a foot;
- 7 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$2.25 a foot
- 8 or fraction of a foot; and
- 9 (iii) for a motorboat or sailboat 10 years of age or older, \$1.50 a foot or fraction of a foot.
- 10 (e) The fee schedule for a motorboat or sailboat 19 feet in length or longer is as follows:
- 11 (i) for a motorboat or sailboat less than 5 years of age, \$4 a foot or fraction of a foot;
- 12 (ii) for a motorboat or sailboat 5 years of age or older but less than 10 years of age, \$3 a foot or
- 13 fraction of a foot; and
- 14 (iii) for a motorboat or sailboat 10 years of age or older, \$2 a foot or fraction of a foot.
- 15 (2) The owner of a personal watercraft shall pay a fee based on the age of the watercraft as
- 16 follows:
- 17 (a) The fee for a personal watercraft less than 4 years of age is \$22.
- 18 (b) The fee for a personal watercraft 4 years of age or older is \$15.
- 19 (3) (a) Except as provided in subsection (3)(b), the age of a motorboat, sailboat, or personal
- 20 watercraft is determined by subtracting the manufacturer's designated model year from the current calendar
- 21 year.
- 22 (b) If the purchase year of a motorboat, sailboat, or personal watercraft precedes the designated
- 23 model year of the motorboat, sailboat, or personal watercraft AND THE MOTORBOAT, SAILBOAT, OR
- 24 PERSONAL WATERCRAFT IS ORIGINALLY TITLED IN MONTANA, then the purchase year is considered the
- 25 model year for the purposes of calculating the fee in lieu of tax.
- 26 ~~(3)(4)~~ The fee for a motorized canoe, a canoe or kayak propelled by wind, or a motorized rubber
- 27 raft is \$7.50, regardless of its length or age.
- 28 ~~(4)(5)~~ The fee for a motorized pontoon is \$20, regardless of its length or age."
- 29
- 30

SECTION 2. SECTION 23-2-615.1, MCA, IS AMENDED TO READ:

1 **"23-2-615.1. Fee in lieu of tax on snowmobiles.** (1) There is a fee in lieu of tax on snowmobiles.

2 (2) The fee for a snowmobile less than 4 years old is \$22. In all other cases the fee is \$15.

3 (3) ~~(a) The~~ Except as provided in subsection (3)(b), the age of a snowmobile is determined by
4 subtracting the manufacturer's designated model year from the current calendar year.

5 (b) If the purchase year of a snowmobile precedes the designated model year of the snowmobile
6 AND THE SNOWMOBILE IS ORIGINALLY TITLED IN MONTANA, then the purchase year is considered the
7 model year for the purposes of calculating the fee in lieu of tax.

8 (4) The fee need not be paid by a dealer for snowmobiles that constitute inventory of the
9 dealership."

10

11 **SECTION 3. SECTION 23-2-803, MCA, IS AMENDED TO READ:**

12 **"23-2-803. Fee in lieu of tax on off-highway vehicles -- exception -- disposition of fees.** (1) There
13 is a fee in lieu of tax on off-highway vehicles, other than off-highway vehicles constituting the inventory
14 of a dealership licensed under 23-2-818, to be paid to the county treasurer of the county in which the
15 owner of the off-highway vehicle resides.

16 (a) The fee for an off-highway vehicle less than 3 years old is \$19. In all other cases the fee is \$9.

17 (b) ~~The~~ Except as provided in subsection (1)(c), the age of an off-highway vehicle is determined
18 by subtracting the manufacturer's designated model year from the current calendar year.

19 (c) If the purchase year of an off-highway vehicle precedes the designated model year of the
20 off-highway vehicle AND THE OFF-HIGHWAY VEHICLE IS ORIGINALLY TITLED IN MONTANA, then the
21 purchase year is considered the model year for the purposes of calculating the fee in lieu of tax.

22 (2) (a) Except as provided in subsection (2)(b), the county treasurer shall distribute all fees in lieu
23 of tax collected on off-highway vehicles pursuant to this section in the relative proportions required by the
24 levies for state, county, school district, and municipal purposes in the same manner as personal property
25 taxes are distributed.

26 (b) The county treasurer shall remit \$1 of the fee in lieu of tax collected on an off-highway vehicle
27 to the department of agriculture for deposit in the noxious weed management trust fund provided for in
28 80-7-811."

29

30 **Section 4. Section 61-3-522, MCA, is amended to read:**

1 "61-3-522. **Schedule of fees for motor homes.** (1) The owner of a motor home shall pay a fee
2 based on the age of the motor home according to the following schedule:

3	less than 2 years old	.....	\$250
4	2 years old and less than 3 years old	.....	230
5	3 years old and less than 4 years old	.....	195
6	4 years old and less than 5 years old	.....	150
7	5 years old and less than 6 years old	.....	125
8	6 years old and less than 7 years old	.....	100
9	7 years old and less than 8 years old	.....	75
10	8 years old and older	.....	65

11 (2) (a) ~~The~~ Except as provided in subsection (2)(b), the age of a motor home is determined by
12 subtracting the manufacturer's designated model year from the current calendar year.

13 (b) If the purchase year of a motor home precedes the designated model year of the motor home
14 AND THE MOTOR HOME IS ORIGINALLY TITLED IN MONTANA, then the purchase year is considered the
15 model year for the purposes of calculating the fee in lieu of tax."

16

17 **Section 5.** Section 61-3-523, MCA, is amended to read:

18 "61-3-523. **Schedule of fees for travel trailers and campers.** (1) The fee imposed by 61-3-521 on
19 a travel trailer that is less than 3 years old is \$60. In all other cases the fee is \$22.50.

20 (2) The fee imposed by 61-3-521 on a camper that is less than 3 years old is \$52.50. In all other
21 cases the fee is \$22.50.

22 (3) (a) ~~The~~ Except as provided in subsection (3)(b), the age of a travel trailer or camper is
23 determined by subtracting the manufacturer's designated model year from the current calendar year.

24 (b) If the purchase year of a travel trailer or camper precedes the designated model year of the
25 travel trailer or camper AND THE TRAVEL TRAILER OR CAMPER IS ORIGINALLY TITLED IN MONTANA,
26 then the purchase year is considered the model year for the purposes of calculating the fee in lieu of tax."

27

28 **Section 6.** Section 61-3-527, MCA, is amended to read:

29 "61-3-527. **Fee in lieu of tax for motorcycles -- schedule of fees.** (1) (a) There is a fee in lieu of
30 property tax imposed on motorcycles. The fee is in addition to annual registration fees.

1 (b) The fee imposed by subsection (1)(a) need not be paid by a dealer for motorcycles that
2 constitute inventory of the dealership.

3 (2) The owner of a motorcycle shall pay a fee based on the age of the motorcycle and the size of
4 the engine, as follows:

5 (a) The fee schedule for a motorcycle with an engine that measures from 1 cubic centimeter to 600
6 cubic centimeters is as follows:

- 7 (i) less than 2 years old, \$30;
- 8 (ii) 2 years old and less than 5 years old, \$25;
- 9 (iii) 5 years old and less than 11 years old, \$15; and
- 10 (iv) 11 years old and older, \$10.

11 (b) The fee schedule for a motorcycle with an engine that measures from 601 cubic centimeters
12 to 1,000 cubic centimeters is as follows:

- 13 (i) less than 2 years old, \$70;
- 14 (ii) 2 years old and less than 5 years old, \$55;
- 15 (iii) 5 years old and less than 11 years old, \$40; and
- 16 (iv) 11 years old and older, \$30.

17 (c) The fee schedule for a motorcycle with an engine that measures 1,001 cubic centimeters and
18 larger is as follows:

- 19 (i) less than 2 years old, \$110;
- 20 (ii) 2 years old and less than 5 years old, \$90;
- 21 (iii) 5 years old and less than 11 years old, \$65; and
- 22 (iv) 11 years old and older, \$40.

23 ~~(4)(3) (a) The~~ Except as provided in subsection (3)(b), the age of a motorcycle is determined by
24 subtracting the manufacturer's designated model year from the current calendar year.

25 (b) If the purchase year of a motorcycle [OR QUADRICYCLE] precedes the designated model year
26 of the motorcycle [OR QUADRICYCLE] AND THE MOTORCYCLE [OR QUADRICYCLE] IS ORIGINALLY
27 TITLED IN MONTANA, then the purchase year is considered the model year for the purposes of calculating
28 the fee in lieu of tax."

29

30 **SECTION 7. SECTION 67-3-206, MCA, IS AMENDED TO READ:**

1 **"67-3-206. Schedule of fees in lieu of tax for aircraft.** (1) The appropriate fee in lieu of tax
 2 imposed on aircraft is based on the age and type of aircraft and must be determined from the following
 3 schedule:

	YEARS				
	0 - 5	6 - 10	11 - 20	21 - 30	31 - 40
6 Single engine, fixed gear, 7 200 horsepower and under	\$ 300	\$ 175	\$100	\$ 50	\$ 25
8 Single engine, fixed gear, 9 over 200 horsepower	500	250	150	75	50
10 Single engine, retractable gear, 11 200 horsepower and under	600	300	175	100	75
12 Single engine, retractable gear, 13 over 200 horsepower	700	400	200	125	100
14 Multi-engine, piston engine	800	500	250	175	150
15 Helicopter, piston engine	700	450	225	150	125
16 Single engine jet helicopter, 17 prop jet	1,500	700	450	300	175
18 Multi-engine jet helicopter, 19 prop jet	2,000	1,000	600	400	200
20 Jet engine, no propeller	3,000	1,500	800	500	250

21 (2) (a) Except as provided in subsection (2)(b), the age of an aircraft is determined by subtracting
 22 the manufacturer's designated model year from the current calendar year.

23 (b) If the purchase year of an aircraft precedes the designated model year of the aircraft AND THE
 24 AIRCRAFT IS ORIGINALLY TITLED IN MONTANA, then the purchase year is considered the model year for
 25 the purposes of calculating the fee in lieu of tax.

26 ~~(2)~~(3) The fee in lieu of tax imposed on any glider, ultralight, gyrocopter, balloon, homebuilt
 27 aircraft, antiques, or any aircraft over 40 years old is \$20."
 28

29 **NEW SECTION. SECTION 8. COORDINATION INSTRUCTION INSTRUCTIONS.** (1) IF SENATE BILL
 30 **NO. 26 IS PASSED AND APPROVED, THEN [SECTION 10] OF SENATE BILL NO. 26, SECOND READING,**

1 SECOND HOUSE, RELATING TO THE FEE SCHEDULE FOR TRAILERS HAVING A DECLARED WEIGHT OF
 2 LESS THAN 26,000 POUNDS, MUST READ AS FOLLOWS:

3 "NEW SECTION. Section 10. Schedule of fees for trailers -- exception. (1) Except as provided in
 4 subsection (4), the owner of a trailer, pole trailer, or semitrailer that has a declared weight of less than
 5 26,000 pounds shall pay the fee imposed pursuant to 61-3-521. The fee is based on the age and declared
 6 weight of the trailer or semitrailer according to the following schedule:

7 Age (in years)	8 Declared Weight (in pounds)		
	9 0-6,000	10 6,001-16,000	11 16,001-25,999
12 Less than 5 years old	\$16	\$55	\$74
13 5 years old and less			
14 than 10 years old	11	32	41
15 10 years old and older	6	17	23

16 (2) (a) Except as provided in subsection (2)(b), the age of a trailer, pole trailer, or semitrailer is
 17 determined by subtracting the manufacturer's designated model year from the current calendar year. For
 18 trailers, pole trailers, and semitrailers that do not have a designated model year, the department shall
 19 determine a year of manufacture.

20 (b) If the purchase year of a trailer, pole trailer, or semitrailer precedes the designated model year
 21 of the trailer, pole trailer, or semitrailer AND THE TRAILER, POLE TRAILER, OR SEMITRAILER IS
 22 ORIGINALLY TITLED IN MONTANA, then the purchase year is considered the model year for the purposes
 23 of calculating the fee in lieu of tax.

24 (3) The declared weight is the total unladen weight of the trailer, pole trailer, or semitrailer plus the
 25 maximum load declared by the owner to be carried on the trailer, pole trailer, or semitrailer.

26 (4) This section does not apply to a trailer, pole trailer, or semitrailer that has a declared weight of
 27 less than 26,000 pounds and that is registered through a proportional registration agreement under
 28 61-3-721.

29 (2) IF SENATE BILL NO. 57 IS PASSED AND APPROVED AND IT AMENDS 61-3-527 TO IMPOSE
 30 A FEE IN LIEU OF TAX ON QUADRICYCLES, THEN THE BRACKETED LANGUAGE IN 61-3-527(3)(B) OF
[THIS ACT], RELATING TO QUADRICYCLES, IS EFFECTIVE ON [THE EFFECTIVE DATE OF SECTION 6,
AMENDING 61-3-527, OF THIS ACT]. IF SENATE BILL NO. 57 IS NOT PASSED AND APPROVED, THEN
THE BRACKETED LANGUAGE RELATING TO QUADRICYCLES IS VOID."

