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HOUSE BILL NO. 531

INTRODUCED BY K. WAITSCHIES, ADAMS, BALES, KITZENBERG, PATTISON, PRICE, SMITH

A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THAT SPECIAL MOBILE EQUIPMENT THAT IS A MOTOR VEHICLE OR A TRAILER DESIGNED AND USED TO APPLY FERTILIZER TO AGRICULTURAL LAND AND THAT IS BROUGHT INTO MONTANA FOR DEMONSTRATION PURPOSES CONSPICUOUSLY DISPLAY A SPECIAL DEMONSTRATION PERMIT; REMOVING THE REQUIREMENT THAT PROPERTY TAXES BE PAID ON SPECIAL MOBILE EQUIPMENT THAT IS A MOTOR VEHICLE OR A TRAILER DESIGNED AND USED TO APPLY FERTILIZER TO AGRICULTURAL LAND AND THAT IS BROUGHT INTO THE STATE FOR DEMONSTRATION PURPOSES UNLESS THE EQUIPMENT REMAINS IN MONTANA PAST THE EXPIRATION DATE OF THE PERMIT OR IS LEASED OR SOLD; AMENDING SECTION 61-3-431, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

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

Section 1. Section 61-3-431, MCA, is amended to read:

"61-3-431. Special mobile equipment -- exemption from registration and payment of fees and charges -- identification plate -- special demonstration permit -- publicly owned special mobile equipment.

(1) A person, firm, partnership, or corporation who owns, leases, or rents special mobile equipment as defined in 61-1-104 and occasionally moves that equipment on, over, or across the highways of the state is not subject to registration of that equipment or required to pay the fees and charges provided for in 61-4-301 through 61-4-308 or part 2 of chapter 10. Prior to movement on the highways; ~~however,~~

(a) each piece of equipment must display an equipment identification plate or a dealer's license plate attached to the equipment, except for equipment referred to in 61-1-104(2) that is brought into Montana for demonstration purposes;

(b) each piece of equipment referred to in 61-1-104(2) that is brought into Montana for demonstration purposes must have a special demonstration permit conspicuously displayed.

(2) (a) Annual application for the identification plate must be made to the county treasurer before any piece of equipment is moved on the highways. Application must be made on a form furnished by the department of justice, together with the payment of a fee of \$5. The equipment for which a special

1 mobile equipment plate OR FOR WHICH A SPECIAL DEMONSTRATION PERMIT is sought is subject to the assessment
2 of personal property taxes on the date application is made for the plate OR THE DATE DETERMINED PURSUANT
3 TO SUBSECTION (4). The personal property taxes assessed against the special mobile equipment must be paid
4 before the issuance of a special mobile equipment plate. The fees collected under this section belong to
5 the county road fund, except that \$25 of the special demonstration permit fee must be remitted to the
6 department of transportation.

7 (b) Application must be made for a special demonstration permit as provided in subsection (1)(b).
8 The application must be made to the county treasurer or to a weigh station before the piece of equipment
9 is moved on Montana highways. Application for the special demonstration permit must be made on a form
10 furnished by the department and must be accompanied by the payment of a fee of \$50.

11 (3) The identification plate expires on December 31 of each year. If the expired identification plate
12 is displayed, an owner of special mobile equipment registered under the provisions of this section is
13 entitled to operate the equipment between January 1 and February 15 following expiration without
14 displaying the identification plate or receipt of the current year.

15 (4) (a) The special demonstration permit expires 45 days after its issuance. Special mobile
16 equipment that remains in the state past the expiration of the permit is subject to the assessment of
17 personal property taxes, starting on the first day following expiration of the permit.

18 (b) If the holder of a special demonstration permit leases OR SELLS the piece of equipment during
19 the term that is covered by the permit, the permit is no longer valid and the special mobile equipment is
20 subject to the assessment of personal property taxes, starting on the first day of the lease OR THE DATE OF
21 THE SALE.

22 ~~(4)~~(5) Publicly owned special mobile equipment and implements of husbandry used exclusively by
23 an owner in the conduct of the owner's farming operations are exempt from this section."
24

25 NEW SECTION. Section 2. Effective date. [This act] is effective on passage and approval.
26

27 NEW SECTION. SECTION 3. RETROACTIVE APPLICABILITY. [THIS ACT] APPLIES RETROACTIVELY, WITHIN THE
28 MEANING OF 1-2-109, TO TAX YEARS BEGINNING AFTER DECEMBER 31, 2000.

29 - END -