

RESOLUTION 2004-1

MOTOR HOMES COUNTY PROCESSING FEE

It is the intent of the Montana Association of Counties to establish a county fee for processing titles and registration of motor homes under MCA 61-3-522.

WHEREAS, motor homes are currently exempted from counties local option tax; and

WHEREAS, attorney firms have set up Limited Liability Corporations (LLC) with Montana addresses for the purpose of licensing motor homes owned by non-residents; and

WHEREAS, many of the motor homes licensed through these LLCs are not even purchased in MT or parked in MT; and

WHEREAS, non-residents use these LLCs to license expensive motor homes in Montana to pay lower registration fees and avoid sales tax in their home state; and

WHEREAS, processing the paperwork for these motor homes has become a burden for motor vehicle department staff; and

WHEREAS, since 9/03/03, Missoula County alone has processed approximately 664 titles and 1,852 renewals for the two law firms that set up these LLCs; and

WHEREAS, the State of Montana benefits from these registrations but counties do not receive any revenue as a fee or through local option taxes for these transactions that have increased the workload.

NOW, THEREFORE, BE IT RESOLVED that the Montana Association of Counties will seek to establish legislation to allow Counties to assess a **surcharge fee of 10% of the fees for motor homes as defined in MCA 61-3-522**

SPONSOR: Districts 10 & 11

RECOMMENDATION: Do Pass

PRIORITY: Medium

REFERRED TO: Taxation

ADOPTED: Annual Conference, Missoula, MT, September 29, 2004

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