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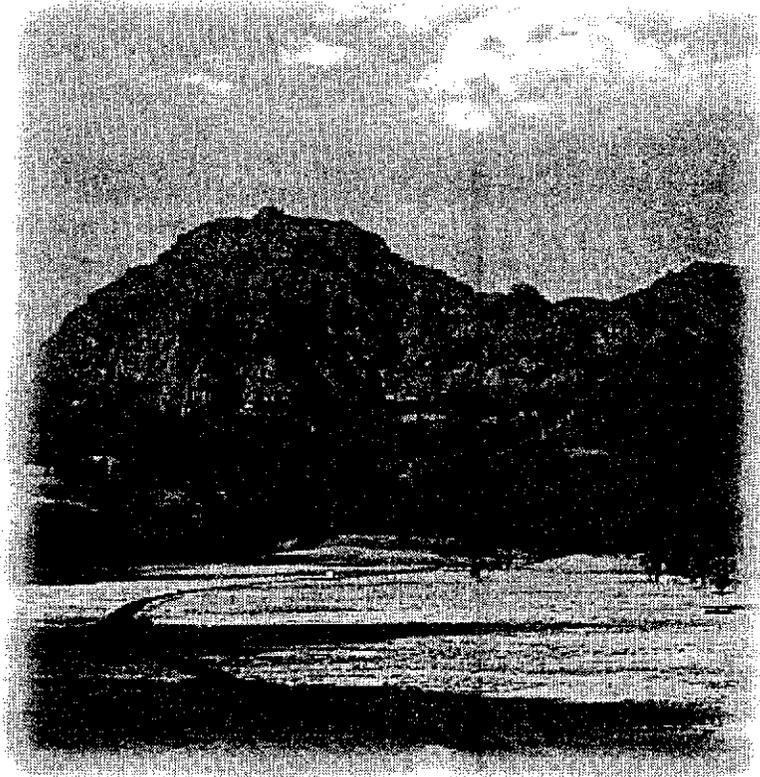
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Out-of-state RV owners like Montana's registration fees

GREAT FALLS (AP) — Hundreds of out-of-staters are registering their motor homes, trailers and recreational vehicles in Montana to avoid far higher fees in their home states.

Montana has the lowest overall fees in the country, and no sales tax, so they can save thousands of dollars a year, and it's legal — in Montana, at least, the head of Montana's Division of Motor Vehicles, Dean Roberts, told the Great Falls Tribune.

But he says they will still face those taxes, and possibly criminal charges besides, if they're caught in their home states. And Roberts is alerting other states about the scam through an Internet Web site for DMVs.

"There's nothing wrong with what they're doing, except that they're going to be taxed back in their home states when they're found out," Roberts said. "We don't care where else you pay vehicle registration taxes, but you have to pay them in your home state."

The out-of-staters make their Montana registrations legal by setting up limited liability corporations here and registering their RV's to them, Roberts said.

"We think the cases probably number in the hundreds," he said. "I don't think more than that."

The dodge is advertised in such magazines as "Family Motor Coaching" and "Trailer Life."

"Low Licensing Fees in Montana," reads one ad. "You May Be Able to License Your RV in Montana."

Roberts picked one example from recent registrations on his desk. An Arlington, Texas, man recently bought a new motor home in Pryor, Okla., for \$511,975 and registered it to a Montana limited liability corporation for \$7,679. That's 1 1/2 percent of the vehicle's taxable value, the rate paid for

motor homes in Montana. Licensing the motor home in Texas, plus that state's 6.25 percent sales tax, would have cost the owner more than \$32,150, according to figures from the Texas Division of Motor Vehicles. That's a difference of \$24,470.

Montana also allows RV owners to prorate their fees, reducing the cost depending on which month of the licensing year the vehicle is registered. That allowed the Texan to pay less than \$2,000 initially. "Remember, this is the fee on a motor home that has never seen the state of Montana in any way, shape or form," Roberts said.

The Texan's RV is pricier than most, but Roberts listed other examples on his desk ranging from \$40,000 trailers to \$490,000 motor homes.

The savings do not include the costs of paying a lawyer to set up the dummy corporation a relatively simple process, or the state fees to register the corporation.

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