

EXHIBIT 5  
DATE 1.28.05  
HB 227

Amendments to House Bill No. 227  
1st Reading Copy

Requested by Representative Jill Cohenour

For the House Taxation Committee

Prepared by Jeff Martin  
January 28, 2005 (6:57am)

1. Title, page 1, line 4.

Strike: "ALLOWING"

Insert: "REVISING THE"

2. Title, page 1, line 5 through line 7.

Strike: "NATIONAL" on line 5 through "TO" on line 6

Insert: "MILITARY WHO ARE ON"

Strike: "IN" on line 6 through "CONGRESS" on line 7

Insert: "OR HOSPITALIZED FOR DUTY-RELATED INJURIES OR ILLNESS,  
INCLUDING MEMBERS OF THE NATIONAL GUARD AND ARMED FORCES  
RESERVES

Following: "CONGRESS;"

Insert: "CLARIFYING THE NOTIFICATION REQUIREMENT TO THE COUNTY  
TREASURER;"

Strike: "SECTION" on line 7

Insert: "SECTIONS 10-1-606,"

Following: "15-16-102," on line 7

Insert: "AND 15-24-202,"

3. Page 1, line 11 through page 1, line 26.

Strike: section 1 in its entirety

Insert: "Section 1. Section 10-1-606, MCA, is amended to read:

"10-1-606. Suspension of property taxes for persons in military service. (1) All taxes, whether on real or personal property, due on property owned by any citizen a resident of the state of Montana in the active military or naval service of the United States shall, as defined by section 511 of the Servicemembers Civil Relief Act, 50 App. U.S.C. 511, as amended, must be held in abeyance suspended, no proceedings Proceedings may not be taken for the collection thereof, of the taxes and no penalties or interests shall be added thereto until the expiration of the period of 1 year from and after the cessation of hostilities or discharge from military or naval service interest may not accrue until 1 year after the taxpayer is released from active duty. If the taxpayer was wounded, injured, or suffered a disease while serving in a combat zone or participating in a contingency operation, as described in 26

U.S.C. 7508, that is serious enough to require hospitalization, proceedings may not be taken and penalties or interest may not accrue until 1 year after the taxpayer's release from the hospitalization.

(2) ~~To obtain the benefits of this section, it shall be necessary for some person, on behalf of such person in the military or naval service, to the qualified taxpayer or a co-owner of the property or agent of the taxpayer shall file with the treasurer of the proper county an affidavit to the effect stating that the person against whom such the taxes are charged imposed is in such active military or naval service, which The affidavit must be filed at on or before the time when such that taxes would become delinquent, and upon the filing thereof the The county treasurer shall make a notation upon his records to the effect record that the collection of such the taxes is suspended on account because of the military or naval service of such the taxpayer. But nothing in this This section shall may not be so construed as to prevent such the county treasurer from receiving payment of any such taxes whenever offered.~~"  
{Internal References to 10-1-606: None.}"

4. Page 1, line 30.

Following: "of"

Insert: "10-1-606 or"

5. Page 2, line 19 through line 21.

Strike: subsection (c) in its entirety

6. Page 3, line 6 through line 7.

Strike: section 3 in its entirety

Insert: "Section 3. Section 15-24-202, MCA, is amended to read:

"15-24-202. Payment of tax -- interest and penalty -- display of tax-paid sticker. (1) (a) The owner of a mobile home, manufactured home, or housetrailer which that is not taxed as an improvement, as improvements are defined in 15-1-101, shall pay the personal property tax in two payments, except as provided in 10-1-606 or 15-24-206.

(b) The first payment is due on or before May 31 or within 30 days from the date of the notice of taxes due, whichever is later.

(c) The second payment is due no later than November 30 of the year in which the property is assessed.

(d) If not paid on or before the date due, the tax is considered delinquent and subject to the penalty and interest provisions in 15-16-102 applicable to other delinquent property taxes. The penalty must be assessed and interest begins to accrue on the first day of delinquency.

(2) Upon request, the treasurer shall notify a lienholder if taxes on a mobile home, manufactured home, or housetrailer have not been paid.

(3) Taxes assessed against a mobile home or manufactured home after the second payment date must be prorated to reflect the remaining portion of the tax year. The prorated taxes must be added to the following year's tax roll and, except as provided in 15-24-206, are due with and must be collected with the first payment due in that year.

(4) The department of revenue shall issue tax-paid stickers to the county treasurers. Except as provided in 15-24-206 and 15-24-209, if a mobile home, manufactured home, or housetrailer is to be moved and all taxes, interest, and penalties on the mobile home or housetrailer are paid in full, the treasurer shall issue a tax-paid sticker to the owner of the mobile home, manufactured home, or housetrailer. Prior to and while in the process of moving the mobile home, manufactured home, or housetrailer, the owner shall display the tax-paid sticker, which must be visible from the exterior of the mobile home, manufactured home, or housetrailer. A mobile home or manufactured home movement declaration of destination provided for in 15-24-206 may not be issued unless:

(a) the taxes have been paid in full to the county treasurer; or

(b) the exceptions in 15-24-206(3) or 15-24-209 apply.

(5) On the movement of a mobile home, manufactured home, or housetrailer in violation of this part, the county treasurer for the county where the mobile home, manufactured home, or housetrailer first comes to rest shall issue a written notice to the owner, showing the amount of delinquent taxes, special assessments, penalties, and interest due. In addition to the penalties provided in 15-16-102, 20% or \$50, whichever is greater, must be added to the delinquent taxes as penalty for violation of this part. On receipt of the delinquent taxes, special assessments, penalties, and interest, the county treasurer shall forward all delinquent taxes, special assessments, penalties, and interest collected under 15-16-102 to the county treasurer for the county of origin. The county of destination shall retain the penalty."

{ Internal References to 15-24-202:

15-1-101 x      15-7-140 x      15-16-611 x      15-24-206x  
15-24-302 x      61-12-206 \* }

- END -