

HOUSE OF REPRESENTATIVES  
**TAXATION COMMITTEE**  
**ROLL CALL**

DATE: 1.28.05

NAME	PRESENT	ABSENT	EXCUSED
Chairman, Karl Waitschies	✓		
Vice Chair, Rep. Bob Lake	✓		
Vice Chair, Rep. Gary Branae	✓		
Rep. John Balyeat	✓		
Rep. Norma Bixby	✓		
Rep. Ed Butcher	✓		
Rep. Margaret Campbell	✓		
Rep. Jill Cohenour	✓		
Rep. Tom Facey	✓		
Rep. Wanda Grinde	✓		
Rep. George Groesbeck	✓		
Rep. Dennis Himmelberger	✓		
Rep. Carol Lambert	✓		
Rep. Dave McAlpin	✓		
Rep. Jim Peterson	✓		
Rep. Holly Raser	✓		
Rep. Jack Ross	✓		
Rep. Scott Sales	✓		
Rep. Bill Warden	✓		
Rep. Brady Wiseman	✓		



## HOUSE STANDING COMMITTEE REPORT

January 28, 2005

Page 1 of 4

Mr. Speaker:

We, your committee on **Taxation** recommend that **House Bill 227** (first reading copy -- white) **do pass as amended.**

Signed: 

*Representative Karl Waitschies, Chair*

**And, that such amendments read:**

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

**Committee Vote:**

Yes 20, No 0.

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~~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."~~

4. Page 1, line 30.

**Following:** the first "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."

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**COMMITTEE FILE COPY**

**TABLED BILL**

The **HOUSE TAXATION COMMITTEE** TABLED **HB 296**, by motion, on **Friday, January 28, 2005**.

\_\_\_\_\_  
(For the Committee)

  
\_\_\_\_\_  
(Chief Clerk of the House)

3:45 / 1/28  
(Time) (Date)

January 28, 2005

Debra L. Polhemus, Secretary

Phone: 4788

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## HOUSE STANDING COMMITTEE REPORT

January 28, 2005

Page 1 of 2

Mr. Speaker:

We, your committee on **Taxation** recommend that **House Bill 320** (first reading copy -- white) **do pass as amended.**

Signed: *Karl Waitches*

*Representative Karl Waitches, Chair*

**And, that such amendments read:**

1. Title, page 1, line 4.

**Following:** "ASSESS"

**Insert:** ", UPON APPROVAL OF THE ELECTORS,"

2. Title, page 1, line 5.

**Following:** "FACILITIES;"

**Insert:** "PROVIDING THAT THE FEE MAY NOT BE ASSESSED ON A HOUSEHOLD IN A PLANNED UNIT DEVELOPMENT;"

3. Title, page 1, line 7 through line 8.

**Strike:** "REQUIRING" on line 7 through "TAXPAYERS;" on line 8

4. Page 1, line 15.

**Strike:** "(a)"

5. Page 1, line 20 through line 23.

**Strike:** subsections (b) and (c) in their entirety

6. Page 1, line 24.

**Following:** "(a)"

**Insert:** "(i) Subject to subsections (2) (a) (ii) and (2) (d), the board of county commissioners may assess a fee on each household within the county for the purposes enumerated in

**Committee Vote:**

Yes 13, No 7.

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subsection (1). As used in this section, "household" means a single residence or a multiunit residence, regardless of the number of units. A household does not include a single residence or a multiunit residence in a planned unit development as defined in 76-3-103.

(ii) "

7. Page 1, line 25.

**Strike:** "or the household fee"

**Following:** "(1) "

**Insert:** "or the household fee provided in subsection (2)(a)(i) "

8. Page 2.

**Following:** line 1

**Insert:** "(d) The board of county commissioners may not levy a tax and assess a household fee at the same time."

- END -

HOUSE OF REPRESENTATIVES  
**TAXATION COMMITTEE**  
**ROLL CALL VOTE**

DATE: 1.28.05 BILL NUMBER: HB 296  
 MOTION/MOTION NUMBER: Be Amended

NAME	AYE	NO	PROXY
Vice Chair, Rep. Bob Lake	✓		
Vice Chair, Rep. Gary Branae	✓		✓
Rep. John Balyeat		✓	
Rep. Norma Bixby	✓		
Rep. Ed Butcher		✓	
Rep. Margaret Campbell	✓		✓
Rep. Jill Cohenour	✓		
Rep. Tom Facey	✓		
Rep. Wanda Grinde	✓		
Rep. George Groesbeck	✓		
Rep. Dennis Himmelberger	✓		
Rep. Carol Lambert	✓		
Rep. Dave McAlpin	✓		
Rep. Jim Peterson		✓	
Rep. Holly Raser		✓	
Rep. Jack Ross	✓		
Rep. Scott Sales		✓	
Rep. Bill Warden	✓		
Rep. Brady Wiseman	✓		
Chair, Rep. Karl Waitschies	✓		

Vote Total: Carried 15-5 (2 proxy)

HOUSE OF REPRESENTATIVES  
**TAXATION COMMITTEE**  
**ROLL CALL VOTE**

DATE: 1.28.05 BILL NUMBER: HB 296

MOTION/MOTION NUMBER: DO PASS AS AMENDED

NAME	AYE	NO	PROXY
Vice Chair, Rep. Bob Lake		✓	
Vice Chair, Rep. Gary Branae		✓	✓
Rep. John Balyeat		✓	
Rep. Norma Bixby	✓		
Rep. Ed Butcher		✓	
Rep. Margaret Campbell		✓	✓
Rep. Jill Cohenour		✓	
Rep. Tom Facey		✓	
Rep. Wanda Grinde		✓	
Rep. George Groesbeck		✓	
Rep. Dennis Himmelberger		✓	
Rep. Carol Lambert		✓	
Rep. Dave McAlpin	✓		
Rep. Jim Peterson		✓	
Rep. Holly Raser		✓	
Rep. Jack Ross		✓	
Rep. Scott Sales		✓	
Rep. Bill Warden		✓	
Rep. Brady Wiseman	✓		
Chair, Rep. Karl Waitschies		✓	

Vote Total: 3-17 (2 proxy)  
*Failed*

HOUSE OF REPRESENTATIVES  
**TAXATION COMMITTEE**  
**ROLL CALL VOTE**

DATE: 1.28.05 BILL NUMBER: HB320

MOTION/MOTION NUMBER: DO PASS AS AMENDED

NAME	AYE	NO	PROXY
Vice Chair, Rep. Bob Lake	✓		
Vice Chair, Rep. Gary Branae	✓		
Rep. John Balyeat		✓	
Rep. Norma Bixby	✓		
Rep. Ed Butcher	✓		
Rep. Margaret Campbell	✓		✓
Rep. Jill Cohenour		✓	
Rep. Tom Facey	✓		
Rep. Wanda Grinde	✓		
Rep. George Groesbeck	✓		
Rep. Dennis Himmelberger		✓	✓
Rep. Carol Lambert	✓		
Rep. Dave McAlpin	✓		
Rep. Jim Peterson		✓	
Rep. Holly Raser		✓	
Rep. Jack Ross		✓	
Rep. Scott Sales		✓	
Rep. Bill Warden	✓		
Rep. Brady Wiseman	✓		
Chair, Rep. Karl Waitschies	✓		

Vote Total: 13-7 (2 proxy)





COMMITTEE PROXY

DATE 1.28.05

I request to be excused from the Taxation  
 Committee meeting this date because of other commitments. I desire to leave my proxy vote  
 with \_\_\_\_\_

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and  
 number under the bill and indicate a separate vote for each amendment.

HOUSE BILL/ AMENDMENT AYE NO

SENATE BILL/AMENDMENT AYE NO

HB227 as Amend	✓	
HB296 Amend	✓	
HB296 AS Amend		✓


Rep. G. Bransel  
 (Signature)



# VISITORS REGISTER

Montana

## House of Representatives TAXATION COMMITTEE

Date: January 28, 2005 Bill Number: HB 282

Sponsor: Rep. M. Jopek

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Name	Representing	Support	Oppose	Informational
Pat Clinch	MSCPFF		X	
Daniel Watson	MACO - <sup>ROSEBUS</sup> COURT		X	
Dolores Coudery	DOR			X
Pharis Christensen	Wt Landlord Assoc		X	

Please leave prepared testimony with Committee Secretary. Witness Statement forms are available if you care to submit written testimony.