

HOUSE BILL NO. 413

INTRODUCED BY D. BROWN

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A BILL FOR AN ACT ENTITLED: "AN ACT INCREASING THE FEES IMPOSED ON MOTOR HOMES; IMPOSING AN ADDITIONAL FEE BASED ON THE LENGTH OF THE MOTOR HOME; PROVIDING AN INDIVIDUAL INCOME TAX CREDIT FOR A PORTION OF THE FEES IMPOSED ON A MOTOR HOME; AMENDING SECTION 61-3-522, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE."

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

NEW SECTION. **Section 1. Credit for fees paid on motor homes.** (1) (a) A taxpayer is entitled to a credit against the taxes imposed under 15-30-103.

(b) The amount of the credit is equal to 66.7% of the amount of fees paid under 61-3-522(1), multiplied by the ratio that the taxpayer's Montana source income bears to the taxpayer's total income from all sources.

(c) If the amount of the credit determined under this subsection (1) is more than the amount of tax owed under 15-30-103, the excess must be refunded to the taxpayer.

(2) A return filed using the filing status married filing jointly is considered to have been filed by one taxpayer.

(3) A fiduciary or a beneficiary of an estate or trust who was required to file an income tax return pursuant to 15-30-135 is not considered a taxpayer unless a return was filed on behalf of the decedent the previous year.

**Section 2.** Section 61-3-522, MCA, is amended to read:

**"61-3-522. Schedule of fees for motor homes.** (1) ~~The~~ Subject to subsection (2), the owner of a motor home shall pay a fee based on the age of the motor home according to the following schedule:

less than 2 years old	<del>\$250</del> <u>\$750</u>
2 years old and less than 3 years old	<del>230</del> <u>690</u>
3 years old and less than 4 years old	<del>495</del> <u>585</u>
4 years old and less than 5 years old	<del>450</del> <u>450</u>
5 years old and less than 6 years old	<del>425</del> <u>375</u>



