GOVERNOR'S OFFICE OF BUDGET AND PROGRAM PLANNING

Fiscal Note 2015 Biennium

Bill #	HB0192	**Title:**	Revise laws related to mobile home transfer and taxes
Primary Sponsor:	Hagan, Roger A	**Status:**	As Introduced

- ☐ Significant Local Gov Impact
- ☐ Needs to be included in HB 2
- ☑ Technical Concerns
- ☐ Included in the Executive Budget
- ☐ Significant Long-Term Impacts
- ☐ Dedicated Revenue Form Attached

FISCAL SUMMARY

	FY 2014 Difference	FY 2015 Difference	FY 2016 Difference	FY 2017 Difference
Expenditures:				
General Fund	$0	$0	$0	$0
Revenue:				
General Fund	$0	$0	$0	$0
Net Impact-General Fund Balance:	$0	$0	$0	$0

Description of fiscal impact: HB 192 revises mobile home and housetrailer property tax law and grants boards of county commissioners authority to cancel delinquent property taxes under certain conditions.

FISCAL ANALYSIS

Assumptions:

Department of Revenue

1. HB 192 revises mobile home and house trailer property tax laws by: (1) requiring the payment or cancellation of taxes prior to the transfer of interest; (2) allowing a board of county commissioners to cancel delinquent property taxes for purposes of destruction or recycling a mobile home or housetrailer; and (3) amending 15-24-202, MCA, to include an exemption for (2) in the statute.

Technical Notes:

1. HB 192 Section 1(2) discusses "penalty provisions of 61-3-220 do not apply if the notice of intent to transfer is filed with the county clerk and recorder within 20 days after the transfer." However, the penalties in 61-3-220, MCA, do not apply to mobile homes or housetrailers. The timing of the grace period runs from the date of transfer, not the notice of intent to transfer.

Sponsor's Initials	*Date*	*Budget Director's Initials*	*Date*