

HOUSE BILL NO. 620
INTRODUCED BY R. MAEDJE

A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THE OWNER OR OPERATOR OF MIGRATORY PERSONAL PROPERTY AND CERTAIN MOTOR VEHICLES USED IN A GAINFUL OCCUPATION IN MONTANA TO AFFIX A PROPERTY TAX PAID DECAL TO THE PROPERTY; REQUIRING THE DEPARTMENT OF REVENUE TO GENERATE THE DECALS AND ISSUE THEM TO THE COUNTY TREASURERS; PROVIDING FOR PENALTIES; AND AMENDING SECTION 61-3-704, MCA."

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

NEW SECTION. Section 1. Decal attached to personal property -- penalties -- exceptions. (1) Except as provided in subsection (9), a person who is engaged in a gainful occupation or business enterprise in the state and who is required to pay the migratory personal property tax under this part or the fee in lieu of tax under 61-3-529 shall apply to the county treasurer for a migratory personal property tax decal before the person may use the personal property in the county where the tax or fee in lieu of tax is imposed. Upon payment of property taxes as required by 15-24-301 or the fee in lieu of tax, the county treasurer shall issue a property tax paid decal and collect \$25 for the decal. The decal is for the current tax year in which the property is used in the county and may not be refunded.

(2) Personal property subject to the provisions of this section includes but is not limited to:

- (a) construction equipment, including highway construction equipment;
- (b) logging machinery and equipment;
- (c) mining machinery and equipment;
- (d) oil and gas field machinery and equipment;
- (e) seismograph units and allied equipment;
- (f) any other heavy equipment; and
- (g) motor vehicles subject to the fee in lieu of tax under 61-3-529, except vehicles proportionally registered under 61-3-711 through 61-3-733.

(3) Upon payment of personal property taxes or the fee in lieu of tax by the person, the county treasurer shall issue the person:

- (a) the original and a copy of the payment receipt; and

(b) a county-coded decal for each piece of personal property subject to taxation under this part and each motor vehicle subject to the fee in lieu of tax under 61-3-529.

(4) (a) The department shall generate the decals issued pursuant to subsections (3) and (7) and distribute them to the county treasurers.

(b) The decal must show the county in which the personal property, including motor vehicles, is used and a statement that the property tax or fee in lieu of tax has been paid for the current tax year.

(c) The county treasurer shall charge \$25 for each decal and deposit the proceeds in the county general fund.

(5) The property tax paid decal must be displayed in a conspicuous location on each piece of personal property subject to the provisions of this section. The decal for a motor vehicle must be displayed upon the lower left-hand corner of the vehicle's windshield.

(6) (a) A person who is required to pay property taxes under 15-24-301 or the fee in lieu of tax under 61-3-529 and to purchase a decal under this section may not use the personal property or motor vehicle in the state without the decal.

(b) A person who violates the provisions of this section is guilty of a misdemeanor and shall be fined not more than \$500 for each violation. The county sheriff or other law enforcement officer acting within the officer's jurisdiction may impound the personal property. The property may not be released from impoundment until the fine and the property tax or fee in lieu of tax have been paid and the person has purchased the decal.

(c) A person attempting to remove the personal property from impoundment is guilty of a misdemeanor, punishable by a term of imprisonment not to exceed 6 months in the county jail or by a fine in an amount not to exceed \$5,000, or both.

(7) (a) If the owner or operator moves the property or motor vehicle to another county, the person is required to purchase the decal in the other county. Upon determination that the migratory personal property tax or the fee in lieu of tax has been paid in another county, the county treasurer shall issue the decal required by this subsection (7)(a) and deposit the proceeds in the county general fund.

(b) A person who fails to purchase the decal required by subsection (7)(a) is guilty of a misdemeanor and must be fined not less than \$50 for each violation.

(8) If the county sheriff receives notice that alleges that personal property is being used in the county in violation of the provisions of this section, the county sheriff shall inspect the personal property within 48 hours of receiving the notice to determine whether the person is using the personal property in violation of this section.

(9) This section does not apply to agricultural machinery or equipment.

Section 2. Section 61-3-704, MCA, is amended to read:

"61-3-704. Penalty. ~~Any~~ Except as provided in [section 1], a person operating a vehicle in violation ~~of~~ of the intent and purpose of 61-3-701 or 61-3-702 ~~shall be~~ is guilty of a misdemeanor, ~~and upon conviction thereof shall be punished~~ punishable by a fine of not less than \$10 or more than \$50 or ~~confined~~ imprisonment in the county jail for not more than 30 days, ~~or both such fine and imprisonment."~~

NEW SECTION. **Section 3. Codification instruction.** [Section 1] is intended to be codified as an integral part of Title 15, chapter 24, part 3, and the provisions of Title 15, chapter 24, part 3, apply to [section 1].

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