



AN ACT REVISING LAWS RELATED TO SPECIAL MOBILE EQUIPMENT EXEMPTIONS AND IDENTIFICATION DECALS; AMENDING SECTION 61-3-431, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

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

Section 1. Section 61-3-431, MCA, is amended to read:

"61-3-431. Special mobile equipment -- exemption from registration and payment of fees and charges -- identification decal -- temporary registration permit -- publicly owned special mobile equipment.

(1) A person, firm, partnership, or corporation that owns, leases, or rents special mobile equipment, a motor vehicle or trailer designed and used to apply fertilizer to agricultural land, or a log loader and that occasionally moves that equipment on, over, or across the highways of the state is not subject to registration of that equipment or required to pay the fees and charges provided for in 61-4-301 through 61-4-308 or Title 61, chapter 10, part 2. Prior to movement on the highways:

(a) each piece of equipment must display an equipment identification decal or a dealer's license plate attached to the equipment, except for motor vehicles or trailers designed and used to apply fertilizer to agricultural land that are brought into Montana for demonstration purposes;

(b) each motor vehicle or trailer designed and used to apply fertilizer to agricultural land that is brought into Montana for demonstration purposes must have a temporary registration permit conspicuously displayed.

(2) (a) Annual application for the identification decal must be made to the county treasurer before any piece of equipment is moved on the highways. Application must be made on a form furnished by the department, together with the payment of a fee of \$5. The equipment for which a special mobile equipment decal or for which a temporary registration permit is sought is subject to the assessment of personal property

~~taxes on the date application is made for the decal or the date determined pursuant to subsection (4). The~~ person, firm, partnership, or corporation applying for the decal shall report the application for the identification decal to the department of revenue. For migratory personal property described in 15-24-301(1), the ~~The~~ personal property taxes assessed against the special mobile equipment, a motor vehicle or trailer designed and used to apply fertilizer to agricultural land, or a log loader must be paid before an identification decal may be issued. The fees collected under this section must be deposited in the state general fund, except that \$25 of the temporary registration permit fee must be remitted to the department of transportation.

(b) Application must be made for a temporary registration permit as provided in subsection (1)(b). The application must be made to the county treasurer or to an authorized agent before the piece of equipment is moved on Montana highways. Application for the temporary registration permit must be made on a form furnished by the department and must be accompanied by the payment of a fee of \$50, in addition to the fee required under 61-3-224.

(3) The identification decal expires on December 31 of each year. If the expired identification decal is displayed, an owner of special mobile equipment, a motor vehicle or trailer designed and used to apply fertilizer to agricultural land, or a log loader registered under the provisions of this section is entitled to operate the equipment between January 1 and February 15 following expiration without displaying the identification decal or receipt of the current year.

(4) (a) The temporary registration permit expires 40 days after its issuance. Special mobile equipment, a motor vehicle or trailer designed and used to apply fertilizer to agricultural land, or a log loader that remains in the state past the expiration of the permit is subject to the assessment of personal property taxes, starting on the first day following expiration of the permit.

(b) If the holder of a temporary registration permit leases or sells the piece of equipment during the term that is covered by the permit, the permit is no longer valid and the special mobile equipment, motor vehicle or trailer designed and used to apply fertilizer to agricultural land, or log loader is subject to the assessment of personal property taxes, starting on the first day of the lease or the date of the sale.

(5) Publicly owned special mobile equipment, motor vehicles or trailers designed and used to apply fertilizer to agricultural land, or log loaders and implements of husbandry used exclusively by an owner in the conduct of the owner's farming operations are exempt from this section."

Section 2. Effective date. [This act] is effective on passage and approval.

- END -

I hereby certify that the within bill,
HB 129, originated in the House.

Chief Clerk of the House

Speaker of the House

Signed this _____ day
of _____, 2023.

President of the Senate

Signed this _____ day
of _____, 2023.

HOUSE BILL NO. 129

INTRODUCED BY T. WELCH

BY REQUEST OF THE DEPARTMENT OF REVENUE

AN ACT REVISING LAWS RELATED TO SPECIAL MOBILE EQUIPMENT EXEMPTIONS AND IDENTIFICATION DECALS; AMENDING SECTION 61-3-431, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.