

## 1 HOUSE BILL NO. 129

2 INTRODUCED BY T. WELCH

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

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5 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING LAWS RELATED TO SPECIAL MOBILE EQUIPMENT  
6 EXEMPTIONS AND IDENTIFICATION DECALS; AMENDING SECTION 61-3-431, MCA; AND PROVIDING  
7 AN IMMEDIATE EFFECTIVE DATE."

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

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

12 **"61-3-431. Special mobile equipment -- exemption from registration and payment of fees and**  
13 **charges -- identification decal -- temporary registration permit -- publicly owned special mobile**  
14 **equipment.** (1) A person, firm, partnership, or corporation that owns, leases, or rents special mobile  
15 equipment, a motor vehicle or trailer designed and used to apply fertilizer to agricultural land, or a log loader  
16 and that occasionally moves that equipment on, over, or across the highways of the state is not subject to  
17 registration of that equipment or required to pay the fees and charges provided for in 61-4-301 through 61-4-  
18 308 or Title 61, chapter 10, part 2. Prior to movement on the highways:

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

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

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

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

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

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

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

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

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

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

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