HOUSE BILL NO. 23

INTRODUCED BY CODY

IN THE HOUSE

	IN THE HOOSE
DECEMBER 27, 1990	INTRODUCED AND REFERRED TO COMMITTEE ON HIGHWAYS & TRANSPORTATION.
JANUARY 7, 1991	FIRST READING.
JANUARY 16, 1991	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
JANUARY 17, 1991	PRINTING REPORT.
JANUARY 18, 1991	SECOND READING, DO PASS.
JANUARY 19, 1991	ENGROSSING REPORT.
JANUARY 21, 1991	THIRD READING, PASSED. AYES, 94; NOES, 3.
	TRANSMITTED TO SENATE.
	IN THE SENATE
JANUARY 22, 1991	INTRODUCED AND REFERRED TO COMMITTEE ON HIGHWAYS & TRANSPORTATION.
	FIRST READING.
FEBRUARY 26, 1991	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
MARCH 5, 1991	SECOND READING, CONCURRED IN.
MARCH 6, 1991	THIRD READING, CONCURRED IN. AYES, 49; NOES, 0.
	RETURNED TO HOUSE.
	IN THE HOUSE

MARCH 7, 1991 RECEIVED FROM SENATE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

T	HOUSE BILL NO. 23
2	INTRODUCED BY CODY
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4	A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THE
5	DEPARTMENT OF REVENUE TO ACCEPT A SIGNED STATEMENT FROM THE
6	VENDOR AS EVIDENCE OF KEYLOCK OR CARDTROL PURCHASES OF
7	GASOLINE FOR WHICH AN AGRICULTURAL-USE REFUND IS REQUESTED;
8	AMENDING SECTION 15-70-223, MCA; AND PROVIDING AN IMMEDIATE
9	EFFECTIVE DATE."
0	
1	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
. 2	Section 1. Section 15-70-223, MCA, is amended to read:
. 3	"15-70-223. Estimate allowed for agricultural use ${-}$
.4	seller's signed statement acceptable on keylock or cardtrol
.5	purchases. (1) An applicant whose use qualifies as
.6	agricultural use may apply for a refund of 60% of the
.7	applicable tax on the gallons of gasoline as indicated by
8	bulk delivery invoices or by evidence of keylock or cardtrol
.9	purchases as an estimate of off-roadway use.
20	(2) For purposes of application for a refund under
21	subsection (1), the department shall accept, as evidence of
22	keylock or cardtrol purchases, a statement of the sale of
23	gasoline with applicable tax that identifies the purchaser
24	and that is signed by a licensed distributor or a person
) S	licensed under 15-70-203 from whom the pasoline was

3	destroyed, the purchaser may support his claim for refund by
4	submitting an affidavit relating the circumstances of such
5	loss or destruction and by producing such other evidence as
6	may be required by the department of revenue.
7	au3 $ au$ 4) An applicant whose use does not qualify as
8	agricultural use may not estimate and must maintain records
9	as required by 15-70-222."
10	NEW SECTION. Section 2. Effective date. [This act] is
11	effective on passage and approval

-End-

(2)(3) If any invoice or evidence is either lost or

purchased.

25

APPROVED BY COMMITTEE ON HIGHWAYS & TRANSPORTATION

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8	AMENDING SECTION 15-70-223, MCA; AND PROVIDING AN IMMEDIATE
9	EFFECTIVE DATE."
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11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	Section 1. Section 15-70-223, MCA, is amended to read:
13	"15-70-223. Estimate allowed for agricultural use
14	seller's signed statement acceptable on keylock or cardtrol
15	purchases. (1) An applicant whose use qualifies as
15 16	purchases. (1) An applicant whose use qualifies as agricultural use may apply for a refund of 60% of the
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16	agricultural use may apply for a refund of 60% of the
16 17	agricultural use may apply for a refund of 60% of the applicable tax on the gallons of gasoline as indicated by
16 17 18 19	agricultural use may apply for a refund of 60% of the applicable tax on the gallons of gasoline as indicated by bulk delivery invoices or by evidence of keylock or cardtrol
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16 17 18 19	agricultural use may apply for a refund of 60% of the applicable tax on the gallons of gasoline as indicated by bulk delivery invoices or by evidence of keylock or cardtrol purchases as an estimate of off-roadway use. (2) For purposes of application for a refund under
16 17 18 19 20	agricultural use may apply for a refund of 60% of the applicable tax on the gallons of gasoline as indicated by bulk delivery invoices or by evidence of keylock or cardtrol purchases as an estimate of off-roadway use. (2) For purposes of application for a refund under subsection (1), the department shall accept, as evidence of

licensed under 15-70-203 from whom the gasoline was

10	NEW SECTION. Section 2. Effective date. [This act] is
9	as required by 15-70-222."
8	agricultural use may not estimate and must maintain records
7	(3) An applicant whose use does not qualify as
6	may be required by the department of revenue.
5	loss or destruction and by producing such other evidence as
4	submitting an affidavit relating the circumstances of such
3	destroyed, the purchaser may support his claim for refund by

(2)(3) If any invoice or evidence is either lost or

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-End-

effective on passage and approval.

SECOND READING

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17	applicable tax on the gallons of gasoline as indicated by
18	bulk delivery invoices or by evidence of keylock or cardtro
19	purchases as an estimate of off-roadway use.
20	(2) For purposes of application for a refund under
21	subsection (1), the department shall accept, as evidence of
22	keylock or cardtrol purchases, a statement of the sale o
23	gasoline with applicable tax that identifies the purchase
23 24	gasoline with applicable tax that identifies the purchase and that is signed by a licensed distributor or a person

under 15-70-203 from whom the gasoline was

3	destroyed, the purchaser may support his claim for refund by
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8	agricultural use may not estimate and must maintain records
9	as required by 15-70-222."
10	NEW SECTION. Section 2. Effective date. [This act] is
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(2)(3) If any invoice or evidence is either lost or

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THIRD READING

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