

HOUSE BILL NO. 23

INTRODUCED BY CODY

A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THE DEPARTMENT OF REVENUE TO ACCEPT A SIGNED STATEMENT FROM THE VENDOR AS EVIDENCE OF KEYLOCK OR CARDTROL PURCHASES OF GASOLINE FOR WHICH AN AGRICULTURAL-USE REFUND IS REQUESTED; AMENDING SECTION 15-70-223, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

Section 1. Section 15-70-223, MCA, is amended to read:

"15-70-223. Estimate allowed for agricultural use -- seller's signed statement acceptable on keylock or cardtrol purchases. (1) An applicant whose use qualifies as 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 keylock or cardtrol purchases, a statement of the sale of gasoline with applicable tax that identifies the purchaser and that is signed by a licensed distributor or a person licensed under 15-70-203 from whom the gasoline was

purchased.

+2+(3) If any invoice or evidence is either lost or destroyed, the purchaser may support his claim for refund by submitting an affidavit relating the circumstances of such loss or destruction and by producing such other evidence as may be required by the department of revenue.

+3+(4) An applicant whose use does not qualify as agricultural use may not estimate and must maintain records as required by 15-70-222."

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

-End-



APPROVED BY COMMITTEE
ON HIGHWAYS & TRANSPORTATION

1 HOUSE BILL NO. 23

2 INTRODUCED BY CODY

3
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."

10
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
16 agricultural use may apply for a refund of 60% of the
17 applicable tax on the gallons of gasoline as indicated by
18 bulk delivery invoices or by evidence of keylock or cardtrol
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 of
23 gasoline with applicable tax that identifies the purchaser
24 and that is signed by a licensed distributor or a person
25 licensed under 15-70-203 from whom the gasoline was

1 purchased.

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

SECOND READING

HB 23

1 HOUSE BILL NO. 23
2 INTRODUCED BY CODY
3

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."
10

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
16 agricultural use may apply for a refund of 60% of the
17 applicable tax on the gallons of gasoline as indicated by
18 bulk delivery invoices or by evidence of keylock or cardtrol
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 of
23 gasoline with applicable tax that identifies the purchaser
24 and that is signed by a licensed distributor or a person
25 licensed under 15-70-203 from whom the gasoline was

1 purchased.

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

1 HOUSE BILL NO. 23

2 INTRODUCED BY CODY

3

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."

10

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
16 agricultural use may apply for a refund of 60% of the
17 applicable tax on the gallons of gasoline as indicated by
18 bulk delivery invoices or by evidence of keylock or cardtrol
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 of
23 gasoline with applicable tax that identifies the purchaser
24 and that is signed by a licensed distributor or a person
25 licensed under 15-70-203 from whom the gasoline was

1 purchased.

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