## HOUSE BILL NO. 547

# INTRODUCED BY M. HANSON, ZOOK, ANDERSON, BURNETT, BENEDICT, GRADY, KASTEN, MCCAFFREE, T. NELSON, DEVLIN, NATHE

### IN THE HOUSE

FEBRUARY 1, 1991	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
FEBRUARY 2, 1991	FIRST READING.
MARCH 18, 1991	COMMITTEE RECOMMEND BILL DO PASS AS AMENDED. REPORT ADOPTED.
MARCH 19, 1991	PRINTING REPORT.
MARCH 20, 1991	SECOND READING, DO PASS.
MARCH 21, 1991	ENGROSSING REPORT.
MARCH 23, 1991	THIRD READING, PASSED. AYES, 96; NOES, 3.
	TRANSMITTED TO SENATE.
	IN THE SENATE
MARCH 23, 1991	INTRODUCED AND REFERRED TO COMMITTEE ON BUSINESS & INDUSTRY.
	FIRST READING.
MARCH 28, 1991	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
APRIL 4, 1991	SECOND READING, CONCURRED IN.
APRIL 5, 1991	THIRD READING, CONCURRED IN. AYES, 48; NOES, 2.
	RETURNED TO HOUSE.
	IN THE HOUSE
APRIL 5, 1991	RECEIVED FROM SENATE.
	SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

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HOUSE BILL NO. 547 1 INTRODUCED BY M. Hanny Book (Indus Bos ...) 2 3 A BILL FOR AN ACT ENTITLED: 4 "AN ACT EXEMPTING CERTAIN 5 NONPROFIT GROUPS AND STUDENT GROUPS FROM STORE LICENSE 6 REQUIRED ENTS FOR STORES GROSSING \$1,500 OR LESS A YEAR; AND 7 PROVIDING AN IMMEDIATE EFFECTIVE DATE." 8 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: NEW SECTION. Section 1. Exemptions. A store that does 10 11 not generate gross revenue in excess of \$1,500 in a year is 12 not subject to the provisions of 15-57-102 if the store is 13 operated by: 14 (1) an entity that is exempt from taxation under 15 15-31-102(1)(a) through (1)(g) and (1)(m); or 16 (2) an organization, supervised by faculty members or 17 school administrators and consisting solely of students of 18 an accredited school, the purpose of which is to raise funds 19 for the students' educational or cultural benefit or lawful 20 recreation. NEW SECTION. Section 2. Codification 21 instruction. [Section 1] is intended to be codified as an integral part 22 23 of Title 15, chapter 57, and the provisions of Title 15, 24 chapter 57, apply to [section 1].

NEW SECTION. Section 3. Effective date. [This act] is

1 effective on passage and approval.
 -End-

INTRODUCED BILL

BY7

#### STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for <u>HB0547</u>, as introduced.

#### **DESCRIPTION OF PROPOSED LEGISLATION:**

An act exempting certain non-profit groups and student groups from store license requirements for stores grossing \$ 1,500 or less a year; and providing an immediate effective date.

#### FISCAL IMPACT:

Under the proposed legislation, there would be minimal revenue impact and no expenditure impact.

ROD SUNDSTED, BUDGET DIRECTOR

DATE

Office of Budget and Program Planning

Marian H. Harrier

MARIAN W. HANSON, PRIMARY SPONSOR

2/7/41 DATE

Fiscal Note for HB0547, as introduced

HB 547

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# APPROVED BY COMMITTEE ON TAXATION

1	HOUSE BILL NO. 547
2	INTRODUCED BY M. HANSON, ZOOK, ANDERSON, BURNETT,
3	BENEDICT, GRADY, KASTEN, MCCAFFREE, T. NELSON,
4	DEVLIN, NATHE
5	
6	A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING CERTAIN
7	NONPROFIT GROUPS AND STUDENT GROUPS FROM STORE LICENSE
8	REQUIREMENTS FOR-STORES-GROSSING-\$1,7500-OR-LESS-A-YEAR; AND
9	PROVIDING AN IMMEDIATE EFFECTIVE DATE."
10	
11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	NEW SECTION. Section 1. Exemptions. A store that does
13	not-generate-gross-revenue-in-excess-of\$17500inayear
14	GENERATES INCOME USED ONLY FOR THE PURPOSES FOR WHICH THE
15	OPERATOR IS ORGANIZED is not subject to the provisions of
16	
	15-57-102 if the store is operated by:
17	15-57-102 if the store is operated by:  (1) an entity that is exempt from taxation under
	• •
17	(1) an entity that is exempt from taxation under
17 18	(1) an entity that is exempt from taxation under 15-31-102(1)(a) through (1)(g) and (1)(m); or
17 18 19	<ul><li>(1) an entity that is exempt from taxation under</li><li>15-31-102(1)(a) through (1)(g) and (1)(m); or</li><li>(2) an organization, supervised by faculty members or</li></ul>
17 18 19 20	<ul> <li>(1) an entity that is exempt from taxation under 15-31-102(1)(a) through (1)(g) and (1)(m); or</li> <li>(2) an organization, supervised by faculty members or school administrators and consisting solely of students of</li> </ul>
17 18 19 20 21	(1) an entity that is exempt from taxation under 15-31-102(1)(a) through (1)(g) and (1)(m); or (2) an organization, supervised by faculty members or school administrators and consisting solely of students of an accredited school, the purpose of which is to raise funds

[Section 1] is intended to be codified as an integral part



- of Title 15, chapter 57, and the provisions of Title 15,
- 2 chapter 57, apply to [section 1].
- 3 NEW SECTION. Section 3. Effective date. [This act] is
- 4 effective on passage and approval.

-End-

52nd Legislature

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HB 0547/02

HB 0547/02

2	INTRODUCED BY M. HANSON, ZOOK, ANDERSON, BURNETT,
3	BENEDICT, GRADY, KASTEN, MCCAFFREE, T. NELSON,
4	DEVLIN, NATHE
5	
6	A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING CERTAIN
7	NONPROFIT GROUPS AND STUDENT GROUPS FROM STORE LICENSE
8	REQUIREMENTS FOR-STORES-GROSSING-\$1,500-OR-LESS-A-YEAR; AND
9	PROVIDING AN IMMEDIATE EFFECTIVE DATE."
10	
11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	NEW SECTION. Section 1. Exemptions. A store that does
13	not-generate-gross-revenue-in-excess-of\$1,500inayear
14	GENERATES INCOME USED ONLY FOR THE PURPOSES FOR WHICH THE
15	OPERATOR IS ORGANIZED is not subject to the provisions of
16	15-57-102 if the store is operated by:
17	(1) an entity that is exempt from taxation under
18	15-31-102(1)(a) through (1)(g) and (1)(m); or
19	(2) an organization, supervised by faculty members or
20	school administrators and consisting sciely of students of
21	an accredited school, the purpose of which is to raise funds
22	for the students' educational or cultural benefit or lawful
23	recreation.
24	NEW SECTION. Section 2. Codification instruction.
25	[Section 1] is intended to be codified as an integral part

HOUSE BILL NO. 547

of Title 15, chapter 57, and the provisions of Title 15, chapter 57, apply to [section 1].

NEW SECTION. Section 3. Effective date. [This act] is effective on passage and approval.

-End-

52nd Legislature

HB 0547/02

HB 0547/02

1	HOUSE BILL NO. 547
2	INTRODUCED BY M. HANSON, ZOOK, ANDERSON, BURNETT,
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7	NONPROFIT GROUPS AND STUDENT GROUPS FROM STORE LICENSE
8	REQUIREMENTS FOR-STORES-GROSSING-917500-OR-BESS-A-YEAR; AND
9	PROVIDING AN IMMEDIATE EFFECTIVE DATE."
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11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
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13	not-generate-gross-revenue-in-excess-of91,500inayear
14	GENERATES INCOME USED ONLY FOR THE PURPOSES FOR WHICH THE
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16	15-57-102 if the store is operated by:
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NEW SECTION. Section 3. Effective date. [This act] is effective on passage and approval.

-End-

of Title 15, chapter 57, and the provisions of Title 15,