

HOUSE BILL 686

Introduced by Kilpatrick, et al.

2/07	Introduced
2/07	Referred to Business & Economic Development
2/08	First Reading
2/18	Hearing
2/19	Tabled in Committee

1 HOUSE BILL NO. 686
 2 INTRODUCED BY Albert R. ...

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 4 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING A GASOLINE
 5 DISTRIBUTOR TO REIMBURSE A RETAILER FOR THE EVAPORATION
 6 ALLOWANCE ON CERTAIN GASOLINE; AMENDING SECTION 15-70-205,
 7 MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

10 **Section 1.** Section 15-70-205, MCA, is amended to read:

11 "15-70-205. Distributor's statement and payment. (1)
 12 Each distributor shall, not later than the 25th day of each
 13 calendar month, render a true statement, duly signed, to the
 14 department of revenue of all gasoline distributed and
 15 received by him in this state during the preceding calendar
 16 month and containing ~~such~~ other information ~~as that~~ the
 17 department may reasonably require in order to administer the
 18 gasoline license tax law. The statement ~~shall~~ must be
 19 accompanied by a payment in an amount equal to the tax
 20 imposed by 15-70-204 less any refund credit issued under
 21 15-70-226 and less 1% of the total tax ~~which shall--be that~~
 22 is deducted by the distributor as an allowance for
 23 evaporation and other loss of gasoline distributed by ~~such~~
 24 the distributor; ~~provided, however, that~~ no such allowance
 25 ~~shall~~ may be deducted from the 1 cent tax on aviation

1 gasoline.

2 (2) Any A distributor engaged in or carrying on his
 3 business at more than one place or location in this state
 4 may include all ~~such~~ those places of business in one
 5 statement.

6 (3) A distributor shall remit each month to a retailer
 7 an amount of money equal to the total allowance under
 8 subsection (1) for evaporation and other loss of gasoline
 9 attributable to gasoline not withdrawn from the
 10 distributor's storage tank that the distributor supplied to
 11 the retailer in quantities of 2,000 gallons or more per
 12 delivery during the previous month."

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

-End-

