SENATE BILL NO. 41

INTRODUCED BY B. BROWN BY REQUEST OF THE DEPARTMENT OF REVENUE

]	IN THE SENATE
JANUARY 3, 1991	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
JANUARY 7, 1991	FIRST READING.
JANUARY 15, 1991	COMMITTEE RECOMMEND BILL DO PASS AS AMENDED. REPORT ADOPTED.
JANUARY 16, 1991	PRINTING REPORT.
	SECOND READING, DO PASS.
JANUARY 17, 1991	ENGROSSING REPORT.
	THIRD READING, PASSED. AYES, 48; NOES, 0.
	TRANSMITTED TO HOUSE.
. 1	IN THE HOUSE
JANUARY 18, 1991	INTRODUCED AND REFERRED TO COMMITTEE ON STATE ADMINISTRATION.
	FIRST READING.
FEBRUARY 5, 1991	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
FEBRUARY 9, 1991	SECOND READING, CONCURRED IN.
FEBRUARY 11, 1991	THIRD READING, CONCURRED IN. AYES, 100; NOES, 0.
	RETURNED TO SENATE.
I	N THE SENATE
FEBRUARY 11, 1991	RECEIVED FROM HOUSE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

SB 0041/01

1 SENATE BILL NO. 41 2 INTRODUCED BY B. BROWN 3 BY REQUEST OF THE DEPARTMENT OF REVENUE 4 5 A BILL FOR AN ACT ENTITLED: "AN ACT TRANSFERRING THE 6 COLLECTION OF THE ASSESSMENT ON PASSENGER TRAMWAYS FROM THE 7 DEPARTMENT OF REVENUE TO THE DEPARTMENT OF COMMERCE; 8 AMENDING SECTION 23-2-715, MCA; AND PROVIDING AN IMMEDIATE 9 EFFECTIVE DATE AND AN APPLICABILITY DATE." 10 11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 12 Section 1. Section 23-2-715, MCA, is amended to read: 13 "23-2-715. Assessment on passenger tramway receipts. 14 (1) The board is hereby authorized to impose an assessment 15 of up to 1/4 of 1% on the gross receipts of all passenger 16 tramways operated in the state of Montana. A minimum of \$100 17 shall be collected annually from the owner of a passenger 18 tramway facility. The assessment shall be calculated upon 19 gross receipts received during the period July 1 of any year 20 to July 1 of the following year. The assessments shall be 21 collected by the department of revenue commerce and remitted 22 to the state special revenue fund by December 31 of each 23 year.

24 (2) All proceeds of the gross receipts assessment and25 the fees collected under 23-2-714 shall be used only to

Montana Legislative Council

- support the duties of the board set forth in this part."
- 2 NEW SECTION. Section 2. Applicability. [This act]
- 3 applies to taxable years beginning July 1, 1991.
- 4 NEW SECTION. Section 3. Effective date. [This act] is

5 effective on passage and approval.

-End-

INTRODUCED BILL -2-SR41

52nd Legislature

SB 0041/02

SB 0041/02

APPROVED BY COMMITTEE ON TAXATION

1	SENATE BILL NO. 41
2	INTRODUCED BY B. BROWN
3	BY REQUEST OF THE DEPARTMENT OF REVENUE
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5	A BILL FOR AN ACT ENTITLED: "AN ACT TRANSFERRING THE
6	COLLECTION OF THE ASSESSMENT ON PASSENGER TRAMWAYS FROM THE
7	DEPARTMENT OF REVENUE TO THE DEPARTMENT OF COMMERCE;
8	AMENDING SECTION 23-2-715, MCA; AND PROVIDING AN IMMEDIATE
9	EFFECTIVE DATE AND AN APPLICABILITY DATE."
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15	of up to 1/4 of 1% on the gross receipts of all passenger
16	tramways operated in the state of Montana. A minimum of \$100
17	shall be collected annually from the owner of a passenger
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19	gross receipts received during the period July 1 of any year
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-2-

SECOND READING

SB 0041/02

1	SENATE BILL NO. 41
2	INTRODUCED BY B. BROWN
3	BY REQUEST OF THE DEPARTMENT OF REVENUE
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5 A BILL FOR AN ACT ENTITLED: "AN ACT TRANSFERRING THE 6 COLLECTION OF THE ASSESSMENT ON PASSENGER TRAMWAYS FROM THE 7 DEPARTMENT OF REVENUE TO THE DEPARTMENT OF COMMERCE; 8 AMENDING SECTION 23-2-715, MCA; AND PROVIDING AN IMMEDIATE 9 EFFECTIVE DATE AND AN APPLICABILITY DATE."

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REFERENCE BILL

SB 41

-2-