



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 and  
25 the fees collected under 23-2-714 shall be used only to

1 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-

APPROVED BY COMMITTEE  
ON TAXATION

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 THROUGH JUNE 30 of the following year. The  
 21   assessments shall be collected by the department of revenue  
 22   commerce and remitted to the state special revenue fund by  
 23   December 31 of each year.  
 24   (2) All proceeds of the gross receipts assessment and  
 25   the fees collected under 23-2-714 shall be used only to

1   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-



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~~ THROUGH JUNE 30 of the following year. The  
21 assessments shall be collected by the department of revenue  
22 commerce and remitted to the state special revenue fund by  
23 December 31 of each year.

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

1 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-

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~~ THROUGH JUNE 30 of the following year. The  
 21 assessments shall be collected by the department of revenue  
 22 commerce and remitted to the state special revenue fund by  
 23 December 31 of each year.  
 24 (2) All proceeds of the gross receipts assessment and  
 25 the fees collected under 23-2-714 shall be used only to

1 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-