

SENATE BILL 121

Introduced by Keating

1/17	Introduced
1/17	Referred to Taxation
1/17	First Reading
1/29	Hearing
1/31	Committee Report--Bill Passed
2/04	2nd Reading Passed
2/05	3rd Reading Passed
	Transmitted to House
2/06	First Reading
2/06	Referred to Highways & Transportation
3/11	Hearing
3/18	Committee Report--Bill Not Passed
3/19	Adverse Committee Report Adopted

1 *Senate* BILL NO. 121
 2 INTRODUCED BY *Keating*
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING CERTAIN
 5 SCHOOL BUSES FROM THE REQUIREMENT TO OBTAIN A SPECIAL FUEL
 6 USER'S PERMIT; AND AMENDING SECTION 15-70-302, MCA."

7
 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 **Section 1.** Section 15-70-302, MCA, is amended to read:

10 "15-70-302. Special fuel dealer's licenses and special
 11 fuel user's permits required -- exceptions. (1) It is
 12 unlawful for a person to act as a special fuel dealer in
 13 this state unless the person is the holder of an uncanceled
 14 fuel dealer's license issued to him by the department.

15 (2) Every Except as provided in subsections (3) and
 16 (5), a special fuel user shall obtain annually from the
 17 department, prior to the use of special fuel for the
 18 propulsion of a motor vehicle or vehicles in this state, a
 19 special fuel user's permit. Except as provided in subsection
 20 (5), a special fuel user shall at all times display the
 21 original or a reproduced copy of the permit in each special
 22 fuel vehicle operated by him upon the public roads and
 23 highways. The permit or copy must be exhibited for
 24 inspection on request of any checking station officer,
 25 Montana highway patrol officer, authorized employee of the

1 department, or any other law enforcement officer. The
 2 special fuel user is responsible for reproducing clear and
 3 legible copies of the permit.

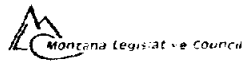
4 (3) A (a) If a person purchases special fuel, tax paid,
 5 from a licensed special fuel dealer in this state, a special
 6 fuel user's permit is not required of-any-person-whose if
 7 the sole use of special fuel is for the propulsion of a
 8 privately operated:

9 (i) passenger automobile, provided the person purchases
 10 special--fuel, tax paid, from a licensed special fuel dealer
 11 in this state; or

12 (ii) vehicle that meets the requirements of
 13 20-10-101(3)(a)(i).

14 (b) For purposes of this the exemption under this
 15 section, a privately operated passenger vehicle does not
 16 include a motor vehicle used for the transportation of
 17 persons for hire or for compensation or designed, used, or
 18 maintained primarily for transportation of property.

19 (4) Any out-of-state user who operates a special fuel
 20 vehicle solely for recreation or for religious, charitable,
 21 educational, or other eleemosynary purposes shall secure a
 22 special fuel user's courtesy vehicle permit. The permit is
 23 not transferable and is valid for 90 days. Permits ~~will be~~
 24 are issued at no cost to the user by the department, scale
 25 house personnel, and gross vehicle weight patrol crews. The



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1 department may require the user who has fuel capacity in
2 excess of 30 gallons to file a report and pay the tax on
3 fuel used in Montana on which the tax has not been paid.

4 (5) A special fuel user need not display the original
5 or reproduced copy of the special fuel user's permit as
6 required by subsection (2) if:

7 (a) he is registered and licensed pursuant to the
8 International Fuel Tax Agreement as authorized by 15-70-121
9 and the vehicle displays a license or decal issued pursuant
10 to the agreement; or

11 (b) the motor vehicle operated by him is a vehicle that
12 is part of a motor vehicle fleet based in Montana that is
13 proportionally registered under the provisions of 61-3-711
14 through 61-3-733;

15 (c) he obtains a registration card issued by the
16 department of highways indicating the special fuel user's
17 permit number; and

18 (d) the registration card indicating the special fuel
19 user's permit number is carried in the vehicle and is
20 available for inspection.

21 (6) A person whose use of special fuel is predominantly
22 for agricultural and nonhighway use but who owns or operates
23 one or more passenger cars or light trucks may obtain
24 annually from the department an authorization as provided in
25 15-70-309."

-End-

APPROVED BY COMMITTEE
ON TAXATION

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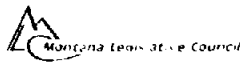
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