

SENATE BILL NO. 275

INTRODUCED BY GAGE
BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE SENATE

FEBRUARY 4, 1991 INTRODUCED AND REFERRED TO COMMITTEE
 ON TAXATION.

 FIRST READING.

FEBRUARY 15, 1991 COMMITTEE RECOMMEND BILL
 DO PASS AS AMENDED. REPORT ADOPTED.

FEBRUARY 16, 1991 PRINTING REPORT.

 SECOND READING, DO PASS.

FEBRUARY 18, 1991 ENGROSSING REPORT.

 THIRD READING, PASSED.
 AYES, 48; NOES, 0.

 TRANSMITTED TO HOUSE.

IN THE HOUSE

MARCH 4, 1991 INTRODUCED AND REFERRED TO COMMITTEE
 ON TAXATION.

 FIRST READING.

APRIL 13, 1991 COMMITTEE RECOMMEND BILL BE
 CONCURRED IN. REPORT ADOPTED.

APRIL 15, 1991 SECOND READING, CONCURRED IN AS
 AMENDED.

APRIL 16, 1991 THIRD READING, CONCURRED IN.
 AYES, 65; NOES, 34.

 RETURNED TO SENATE WITH AMENDMENTS.

IN THE SENATE

APRIL 17, 1991 RECEIVED FROM HOUSE.

 SECOND READING, AMENDMENTS
 CONCURRED IN.

APRIL 18, 1991

THIRD READING, AMENDMENTS
CONCURRED IN.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 *Senate* BILL NO. *275*
 2 INTRODUCED BY *[Signature]*
 3 BY REQUEST OF THE DEPARTMENT OF REVENUE
 4
 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO REPEAL CERTAIN
 6 NUISANCE FEES AND TAXES; ELIMINATING THE REQUIREMENT FOR A
 7 \$1 FEE TO OBTAIN A TAX CLEARANCE CERTIFICATE; REPEALING THE
 8 COAL RETAILERS' LICENSE TAX; REPEALING THE CEMENT AND GYPSUM
 9 PRODUCERS' LICENSE TAX; REPEALING THE CEMENT DEALERS'
 10 LICENSE TAX; AMENDING SECTION 15-31-552, MCA; REPEALING
 11 SECTIONS 15-58-101, 15-58-102, 15-58-103, 15-58-104,
 12 15-58-105, 15-58-106, 15-58-107, 15-58-108, 15-58-109,
 13 15-58-110, 15-58-111, 15-58-121, 15-58-122, 15-58-123,
 14 15-58-124, 15-58-125, 15-58-126, 15-59-101, 15-59-102,
 15 15-59-103, 15-59-104, 15-59-105, 15-59-106, 15-59-107,
 16 15-59-108, 15-59-109, 15-59-110, 15-59-112, 15-59-113,
 17 15-59-114, 15-59-121, 15-59-201, 15-59-203, 15-59-204,
 18 15-59-205, 15-59-206, 15-59-207, 15-59-208, 15-59-209,
 19 15-59-210, 15-59-212, 15-59-213, 15-59-214, AND 15-59-221,
 20 MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A
 21 RETROACTIVE APPLICABILITY DATE."
 22
 23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 24 **Section 1.** Section 15-31-552, MCA, is amended to read:
 25 "15-31-552. Corporation license tax clearance

1 certificates furnished ---fee. Upon request of a corporation
 2 ~~and upon the payment of \$1;~~ the department of revenue may
 3 furnish to it a certificate to the effect that all taxes
 4 have been paid, that a return has been filed, and that all
 5 information has been supplied as required by the provisions
 6 of this chapter."
 7 **NEW SECTION. Section 2.** Repeal of coal retailers'
 8 license tax. Sections 15-58-101, 15-58-102, 15-58-103,
 9 15-58-104, 15-58-105, 15-58-106, 15-58-107, 15-58-108,
 10 15-58-109, 15-58-110, 15-58-111, 15-58-121, 15-58-122,
 11 15-58-123, 15-58-124, 15-58-125, and 15-58-126, MCA, are
 12 repealed.
 13 **NEW SECTION. Section 3.** Repeal of cement and gypsum
 14 producers' license tax. Sections 15-59-101, 15-59-102,
 15 15-59-103, 15-59-104, 15-59-105, 15-59-106, 15-59-107,
 16 15-59-108, 15-59-109, 15-59-110, 15-59-112, 15-59-113,
 17 15-59-114, and 15-59-121, MCA, are repealed.
 18 **NEW SECTION. Section 4.** Repeal of cement dealers'
 19 license tax. Sections 15-59-201, 15-59-203, 15-59-204,
 20 15-59-205, 15-59-206, 15-59-207, 15-59-208, 15-59-209,
 21 15-59-210, 15-59-212, 15-59-213, 15-59-214, and 15-59-221,
 22 MCA, are repealed.
 23 **NEW SECTION. Section 5.** Applicability. [Sections 1
 24 through 4] apply retroactively, within the meaning of
 25 1-2-109, to January 1, 1991.



LC 1007/01

- 1 NEW SECTION. **Section 6.** **Effective date.** [This act] is
- 2 effective on passage and approval.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB0275, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act to repeal certain nuisance fees and taxes; eliminating the requirement for \$1 fee to obtain a tax clearance certificate; repealing the coal retailers' License Tax; repealing the Cement and Gypsum Producers' License Tax; repealing the Cement Dealers' License Tax; and providing an immediate effective date and a retroactive applicability date.

ASSUMPTIONS:

1. The combined revenue for the Cement and Gypsum Producers' License Tax and the Cement Dealers' License Tax was \$131,592 during FY90.
2. The revenue from the Coal Retailers' License Tax was \$11.00 during FY90.
3. Total collections from the tax clearance certificates are approximately \$200 per year.
4. Over the biennium, the revenue from these taxes and fees will remain at approximately the same levels as FY90.
5. The impacts noted below are included in the executive budget recommendation.

FISCAL IMPACT:

Expenditures:

Under the proposed legislation, there is no expenditure impact to the Department of Revenue.

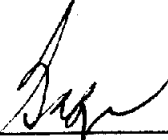
Revenues:

	FY 92			FY 93		
	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>
Cement & Gypsum Lic. Tax	131,592	0	(131,592)	131,592	0	(131,592)
Coal Retailer Lic. Tax	11	0	(11)	11	0	(11)
Corp Clearance Cert. Fee	200	0	(200)	200	0	(200)
Total	131,803	0	(131,803)	131,803	0	(131,803)

Because the proposed legislation contains a retroactive applicability date of January 1, 1991, there will be some revenue loss during FY91 as well. This initial revenue loss would be approximately \$30,500 during FY91.



 ROD SUNDSTED, BUDGET DIRECTOR DATE
 Office of Budget and Program Planning



 DELWYN GAGE, PRIMARY SPONSOR DATE
 Fiscal Note for SB0275, as introduced **SB 275**

APPROVED BY COMMITTEE
ON TAXATION

SENATE BILL NO. 275

INTRODUCED BY GAGE

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT ~~TO~~ REPEAL REPEALING
 CERTAIN NUISANCE FEES AND TAXES; ELIMINATING THE REQUIREMENT
 FOR A \$1 FEE TO OBTAIN A TAX CLEARANCE CERTIFICATE;
 REPEALING THE COAL RETAILERS' LICENSE TAX; ~~REPEALING THE~~
~~CEMENT AND GYPSUM PRODUCERS' LICENSE TAX; REPEALING THE~~
~~CEMENT DEALERS' LICENSE TAX;~~ AMENDING SECTION 15-31-552,
 MCA; REPEALING SECTIONS 15-58-101, 15-58-102, 15-58-103,
 15-58-104, 15-58-105, 15-58-106, 15-58-107, 15-58-108,
 15-58-109, 15-58-110, 15-58-111, 15-58-121, 15-58-122,
 15-58-123, 15-58-124, 15-58-125, AND 15-58-126, ~~15-59-101~~
~~15-59-102, 15-59-103, 15-59-104, 15-59-105, 15-59-106,~~
~~15-59-107, 15-59-108, 15-59-109, 15-59-110, 15-59-112,~~
~~15-59-113, 15-59-114, 15-59-121, 15-59-201, 15-59-203,~~
~~15-59-204, 15-59-205, 15-59-206, 15-59-207, 15-59-208,~~
~~15-59-209, 15-59-210, 15-59-212, 15-59-213, 15-59-214,~~ AND
 15-59-221 MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE
 AND A RETROACTIVE APPLICABILITY DATE."

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

Section 1. Section 15-31-552, MCA, is amended to read:
 "15-31-552. Corporation license tax clearance

certificates furnished ---fee. Upon request of a corporation
 and---upon---the---payment---of---\$1, the department of revenue may
 furnish to it a certificate to the effect that all taxes
 have been paid, that a return has been filed, and that all
 information has been supplied as required by the provisions
 of this chapter."

NEW SECTION. **Section 2.** Repeal of coal retailers'
 license tax. Sections 15-58-101, 15-58-102, 15-58-103,
 15-58-104, 15-58-105, 15-58-106, 15-58-107, 15-58-108,
 15-58-109, 15-58-110, 15-58-111, 15-58-121, 15-58-122,
 15-58-123, 15-58-124, 15-58-125, and 15-58-126, MCA, are
 repealed.

NEW SECTION. ~~Section 3.~~ ~~Repeal of cement and gypsum~~
~~producers' license tax. Sections 15-59-101, 15-59-102,~~
~~15-59-103, 15-59-104, 15-59-105, 15-59-106, 15-59-107,~~
~~15-59-108, 15-59-109, 15-59-110, 15-59-112, 15-59-113,~~
~~15-59-114, and 15-59-121, MCA, are repealed.~~

NEW SECTION. ~~Section 4.~~ ~~Repeal of cement dealers'~~
~~license tax. Sections 15-59-201, 15-59-203, 15-59-204,~~
~~15-59-205, 15-59-206, 15-59-207, 15-59-208, 15-59-209,~~
~~15-59-210, 15-59-212, 15-59-213, 15-59-214, and 15-59-221,~~
~~MCA, are repealed.~~

NEW SECTION. **Section 3.** Applicability. [Sections 1
 through 4] apply retroactively, within the meaning of
 1-2-109, to January 1, 1991.

SECOND READING



SB 0275/02

- 1 NEW SECTION. **Section 4. Effective date.** [This act] is
- 2 effective on passage and approval.

-End-

SENATE BILL NO. 275

INTRODUCED BY GAGE

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT ~~TO REPEAL~~ REPEALING CERTAIN NUISANCE FEES AND TAXES; ELIMINATING THE REQUIREMENT FOR A \$1 FEE TO OBTAIN A TAX CLEARANCE CERTIFICATE; REPEALING THE COAL RETAILERS' LICENSE TAX; ~~REPEALING THE CEMENT AND GYPSUM PRODUCERS' LICENSE TAX; REPEALING THE CEMENT DEALERS' LICENSE TAX;~~ AMENDING SECTION 15-31-552, MCA; REPEALING SECTIONS 15-58-101, 15-58-102, 15-58-103, 15-58-104, 15-58-105, 15-58-106, 15-58-107, 15-58-108, 15-58-109, 15-58-110, 15-58-111, 15-58-121, 15-58-122, 15-58-123, 15-58-124, 15-58-125, AND 15-58-126, ~~15-59-101, 15-59-102, 15-59-103, 15-59-104, 15-59-105, 15-59-106, 15-59-107, 15-59-108, 15-59-109, 15-59-110, 15-59-111, 15-59-112, 15-59-113, 15-59-114, 15-59-121, 15-59-201, 15-59-203, 15-59-204, 15-59-205, 15-59-206, 15-59-207, 15-59-208, 15-59-209, 15-59-210, 15-59-212, 15-59-213, 15-59-214, AND 15-59-221,~~ MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

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

Section 1. Section 15-31-552, MCA, is amended to read:

"15-31-552. Corporation license tax clearance

certificates furnished ---fee. Upon request of a corporation and upon the payment of \$1, the department of revenue may furnish to it a certificate to the effect that all taxes have been paid, that a return has been filed, and that all information has been supplied as required by the provisions of this chapter."

NEW SECTION. **Section 2.** Repeal of coal retailers' license tax. Sections 15-58-101, 15-58-102, 15-58-103, 15-58-104, 15-58-105, 15-58-106, 15-58-107, 15-58-108, 15-58-109, 15-58-110, 15-58-111, 15-58-121, 15-58-122, 15-58-123, 15-58-124, 15-58-125, and 15-58-126, MCA, are repealed.

NEW SECTION. ~~Section 3.~~ ~~Repeal of cement and gypsum producers' license tax.~~ Sections ~~15-59-101, 15-59-102, 15-59-103, 15-59-104, 15-59-105, 15-59-106, 15-59-107, 15-59-108, 15-59-109, 15-59-110, 15-59-112, 15-59-113, 15-59-114, and 15-59-121,~~ MCA, are repealed.

NEW SECTION. ~~Section 4.~~ ~~Repeal of cement dealers' license tax.~~ Sections ~~15-59-201, 15-59-203, 15-59-204, 15-59-205, 15-59-206, 15-59-207, 15-59-208, 15-59-209, 15-59-210, 15-59-212, 15-59-213, 15-59-214, and 15-59-221,~~ MCA, are repealed.

NEW SECTION. **Section 3.** Applicability. [Sections 1 through 4] apply retroactively, within the meaning of 1-2-109, to January 1, 1991.

THIRD READING



SB 0275/02

- 1 NEW SECTION. **Section 4.** **Effective date.** [This act] is
- 2 effective on passage and approval.

-End-

HOUSE COMMITTEE OF THE WHOLE AMENDMENT
Senate Bill 275
Representative Cobb

April 15, 1991 7:58 am
Page 1 of 1

Mr. Chairman: I move to amend Senate Bill 275 (third reading copy -- blue).

Signed: Cobb
Representative Cobb

And, that such amendments to Senate Bill 275 read as follows:

1. Title, line 10.

Following: "~~TAX~~,"

Insert: "REPEALING THE LAWS ON STATE STORE LICENSES;"

2. Title, line 11.

Following: "SECTIONS"

Insert: "15-57-101, 15-57-102, 15-57-103, 15-57-104, 15-57-105,
15-57-106, 15-57-107, 15-57-108, 15-57-109, 15-57-110,"

3. Page 2, line 23.

Following: line 22.

Insert: "NEW SECTION. Section 3. Repealer. Sections 15-57-101,
~~15-57-102, 15-57-103, 15-57-104, 15-57-105, 15-57-106,~~
15-57-107, 15-57-108, 15-57-109, and 15-57-110, MCA, are
repealed."

Renumber: subsequent sections

4. Page 2, line 24.

Following: "through"

Strike: "4"

Insert: "2"

5. Page 3, line 1.

Strike: "[This act] is"

Insert: "Sections 1 and 2 are"

6. Page 3, line 2.

Following: "approval"

Insert: ", section 3 is effective December 31, 1991"

ADOPT

REJECT

HOUSE
SB 275

1 SENATE BILL NO. 275
 2 INTRODUCED BY GAGE
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 4
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 7 FOR A \$1 FEE TO OBTAIN A TAX CLEARANCE CERTIFICATE;
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 9 ~~CEMENT AND GYPSUM PRODUCERS' LICENSE TAX; REPEALING THE~~
 10 ~~CEMENT DEALERS' LICENSE TAX; REPEALING THE LAWS ON STATE~~
 11 STORE LICENSES; AMENDING SECTION 15-31-552, MCA; REPEALING
 12 SECTIONS 15-57-101, 15-57-102, 15-57-103, 15-57-104,
 13 15-57-105, 15-57-106, 15-57-107, 15-57-108, 15-57-109,
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 23 MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE DATES AND A
 24 RETROACTIVE APPLICABILITY DATE."
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 16 **NEW SECTION.** ~~Section 3. Repeal of cement and gypsum~~
 17 ~~producers' license tax. Sections 15-59-101, 15-59-102,~~
 18 ~~15-59-103, 15-59-104, 15-59-105, 15-59-106, 15-59-107,~~
 19 ~~15-59-108, 15-59-109, 15-59-110, 15-59-112, 15-59-113,~~
 20 ~~15-59-114, and 15-59-121, MCA, are repealed.~~
 21 **NEW SECTION.** ~~Section 4. Repeal of cement dealers'~~
 22 ~~license tax. Sections 15-59-201, 15-59-203, 15-59-204,~~
 23 ~~15-59-205, 15-59-206, 15-59-207, 15-59-208, 15-59-209,~~
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 25 ~~MCA, are repealed.~~

