

SENATE BILL NO. 278

INTRODUCED BY GAGE  
BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE SENATE

FEBRUARY 5, 1991                   INTRODUCED AND REFERRED TO COMMITTEE  
  ON TAXATION.

  FIRST READING.

FEBRUARY 14, 1991                   COMMITTEE RECOMMEND BILL  
  DO PASS. REPORT ADOPTED.

FEBRUARY 15, 1991                   PRINTING REPORT.

  SECOND READING, DO PASS.

FEBRUARY 16, 1991                   ENGROSSING REPORT.

  THIRD READING, PASSED.  
  AYES, 48; NOES, 1.

  TRANSMITTED TO HOUSE.

IN THE HOUSE

FEBRUARY 16, 1991                   INTRODUCED AND REFERRED TO COMMITTEE  
  ON TAXATION.

FEBRUARY 18, 1991                   FIRST READING.

MARCH 19, 1991                    COMMITTEE RECOMMEND BILL BE  
  CONCURRED IN. REPORT ADOPTED.

  POSTED ON CONSENT CALENDAR.

MARCH 20, 1991                    CONSENT CALENDAR, QUESTIONS AND ANSWERS.

  OBJECTION FILED TO CONSENT CALENDAR  
  RECOMMENDATION.

APRIL 11, 1991                    SECOND READING, CONCURRED IN.

APRIL 12, 1991                    THIRD READING, CONCURRED IN.  
  AYES, 95; NOES, 3.

  RETURNED TO SENATE.

IN THE SENATE

APRIL 13, 1991

RECEIVED FROM HOUSE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

*Senate* BILL NO. 278

INTRODUCED BY \_\_\_\_\_  
BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO REPEAL CERTAIN NUISANCE TAXES; REPEALING THE EXPRESS COMPANY LICENSE TAX AND THE SLEEPING CAR COMPANY LICENSE TAX; REPEALING SECTIONS 15-54-101, 15-54-102, 15-54-103, 15-54-104, 15-54-105, 15-54-111, 15-54-112, 15-54-113, 15-56-101, 15-56-102, 15-56-103, 15-56-104, 15-56-105, 15-56-106, 15-56-107, 15-56-108, 15-56-111, 15-56-112, AND 15-56-113, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND APPLICABILITY DATES."

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

NEW SECTION. Section 1. Repealer of express company license tax. Sections 15-54-101, 15-54-102, 15-54-103, 15-54-104, 15-54-105, 15-54-111, 15-54-112, and 15-54-113, MCA, are repealed.

NEW SECTION. Section 2. Repealer of sleeping car company license tax. Sections 15-56-101, 15-56-102, 15-56-103, 15-56-104, 15-56-105, 15-56-106, 15-56-107, 15-56-108, 15-56-111, 15-56-112, and 15-56-113, MCA, are repealed.

NEW SECTION. Section 3. Applicability -- postrepeal

1 payment. (1) (a) [Section 1] applies to tax years beginning  
2 after March 31, 1991.

3 (b) [Section 2] applies prospectively to tax years  
4 beginning after December 31, 1991.

5 (2) (a) All tax obligations that were accrued under the  
6 sections repealed in [section 1] remain due and owing for  
7 the tax year ending March 31, 1991, payable as if the  
8 sections in [section 1] had not been repealed.

9 (b) All tax obligations that were accrued under the  
10 sections repealed in [section 2] remain due and owing for  
11 the calendar year ending December 31, 1991, payable as if  
12 the sections in [section 2] had not been repealed.

13 NEW SECTION. Section 4. Effective date. [This act] is  
14 effective on passage and approval.

-End-

INTRODUCED BILL  
SB 278



STATE OF MONTANA - FISCAL NOTE

Form BD-15


In compliance with a written request, there is hereby submitted a Fiscal Note for SB0278, as introduced.

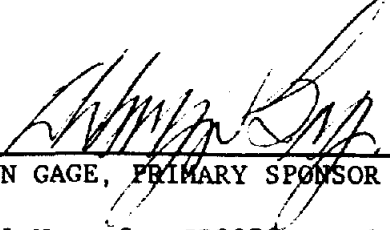
DESCRIPTION OF PROPOSED LEGISLATION:

An act to repeal certain nuisance taxes; repealing the express company license tax and the sleeping car company license tax; and providing an immediate effective date and applicability dates.

FISCAL IMPACT:

The proposal has no impact on revenues or Department of Revenue expenditures.

  
\_\_\_\_\_  
ROD SUNDSTED, BUDGET DIRECTOR      2-18-91  
Office of Budget and Program Planning      DATE

  
\_\_\_\_\_  
DELWYN GAGE, PRIMARY SPONSOR      2/15/91  
DATE  
Fiscal Note for SB0278, as introduced

SB 278

APPROVED BY COMMITTEE  
ON TAXATION

SENATE BILL NO. 278

INTRODUCED BY \_\_\_\_\_  
BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO REPEAL CERTAIN  
NUISANCE TAXES; REPEALING THE EXPRESS COMPANY LICENSE TAX  
AND THE SLEEPING CAR COMPANY LICENSE TAX; REPEALING SECTIONS  
15-54-101, 15-54-102, 15-54-103, 15-54-104, 15-54-105,  
15-54-111, 15-54-112, 15-54-113, 15-56-101, 15-56-102,  
15-56-103, 15-56-104, 15-56-105, 15-56-106, 15-56-107,  
15-56-108, 15-56-111, 15-56-112, AND 15-56-113, MCA; AND  
PROVIDING AN IMMEDIATE EFFECTIVE DATE AND APPLICABILITY  
DATES."

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

NEW SECTION. Section 1. Repealer of express company  
license tax. Sections 15-54-101, 15-54-102, 15-54-103,  
15-54-104, 15-54-105, 15-54-111, 15-54-112, and 15-54-113,  
MCA, are repealed.

NEW SECTION. Section 2. Repealer of sleeping car  
company license tax. Sections 15-56-101, 15-56-102,  
15-56-103, 15-56-104, 15-56-105, 15-56-106, 15-56-107,  
15-56-108, 15-56-111, 15-56-112, and 15-56-113, MCA, are  
repealed.

NEW SECTION. Section 3. Applicability -- postrepeal

payment. (1) (a) [Section 1] applies to tax years beginning  
after March 31, 1991.

(b) [Section 2] applies prospectively to tax years  
beginning after December 31, 1991.

(2) (a) All tax obligations that were accrued under the  
sections repealed in [section 1] remain due and owing for  
the tax year ending March 31, 1991, payable as if the  
sections in [section 1] had not been repealed.

(b) All tax obligations that were accrued under the  
sections repealed in [section 2] remain due and owing for  
the calendar year ending December 31, 1991, payable as if  
the sections in [section 2] had not been repealed.

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

-End-

SECOND READING  
SB 278



1 *Senate* BILL NO. 278  
 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 TAXES; REPEALING THE EXPRESS COMPANY LICENSE TAX  
 7 AND THE SLEEPING CAR COMPANY LICENSE TAX; REPEALING SECTIONS  
 8 15-54-101, 15-54-102, 15-54-103, 15-54-104, 15-54-105,  
 9 15-54-111, 15-54-112, 15-54-113, 15-56-101, 15-56-102,  
 10 15-56-103, 15-56-104, 15-56-105, 15-56-106, 15-56-107,  
 11 15-56-108, 15-56-111, 15-56-112, AND 15-56-113, MCA; AND  
 12 PROVIDING AN IMMEDIATE EFFECTIVE DATE AND APPLICABILITY  
 13 DATES."  
 14

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

16 NEW SECTION. Section 1. Repealer of express company  
 17 license tax. Sections 15-54-101, 15-54-102, 15-54-103,  
 18 15-54-104, 15-54-105, 15-54-111, 15-54-112, and 15-54-113,  
 19 MCA, are repealed.

20 NEW SECTION. Section 2. Repealer of sleeping car  
 21 company license tax. Sections 15-56-101, 15-56-102,  
 22 15-56-103, 15-56-104, 15-56-105, 15-56-106, 15-56-107,  
 23 15-56-108, 15-56-111, 15-56-112, and 15-56-113, MCA, are  
 24 repealed.

25 NEW SECTION. Section 3. Applicability -- postrepeal

1 payment. (1) (a) [Section 1] applies to tax years beginning  
 2 after March 31, 1991.

3 (b) [Section 2] applies prospectively to tax years  
 4 beginning after December 31, 1991.

5 (2) (a) All tax obligations that were accrued under the  
 6 sections repealed in [section 1] remain due and owing for  
 7 the tax year ending March 31, 1991, payable as if the  
 8 sections in [section 1] had not been repealed.

9 (b) All tax obligations that were accrued under the  
 10 sections repealed in [section 2] remain due and owing for  
 11 the calendar year ending December 31, 1991, payable as if  
 12 the sections in [section 2] had not been repealed.

13 NEW SECTION. Section 4. Effective date. [This act] is  
 14 effective on passage and approval.

-End-

1                   SENATE BILL NO. 278  
 2                   INTRODUCED BY GAGE  
 3                   BY REQUEST OF THE DEPARTMENT OF REVENUE  
 4  
 5   A BILL FOR AN ACT ENTITLED: "AN ACT TO REPEAL CERTAIN  
 6   NUISANCE TAXES; REPEALING THE EXPRESS COMPANY LICENSE TAX  
 7   AND THE SLEEPING CAR COMPANY LICENSE TAX; REPEALING SECTIONS  
 8   15-54-101, 15-54-102, 15-54-103, 15-54-104, 15-54-105,  
 9   15-54-111, 15-54-112, 15-54-113, 15-56-101, 15-56-102,  
 10   15-56-103, 15-56-104, 15-56-105, 15-56-106, 15-56-107,  
 11   15-56-108, 15-56-111, 15-56-112, AND 15-56-113, MCA; AND  
 12   PROVIDING AN IMMEDIATE EFFECTIVE DATE AND APPLICABILITY  
 13   DATES."  
 14  
 15   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 16        NEW SECTION. **Section 1.** Repealer of express company  
 17   license tax. Sections 15-54-101, 15-54-102, 15-54-103,  
 18   15-54-104, 15-54-105, 15-54-111, 15-54-112, and 15-54-113,  
 19   MCA, are repealed.  
 20        NEW SECTION. **Section 2.** Repealer of sleeping car  
 21   company license tax. Sections 15-56-101, 15-56-102,  
 22   15-56-103, 15-56-104, 15-56-105, 15-56-106, 15-56-107,  
 23   15-56-108, 15-56-111, 15-56-112, and 15-56-113, MCA, are  
 24   repealed.  
 25        NEW SECTION. **Section 3.** Applicability -- postrepeal

1   payment. (1) (a) [Section 1] applies to tax years beginning  
 2   after March 31, 1991.  
 3        (b) [Section 2] applies prospectively to tax years  
 4   beginning after December 31, 1991.  
 5        (2) (a) All tax obligations that were accrued under the  
 6   sections repealed in [section 1] remain due and owing for  
 7   the tax year ending March 31, 1991, payable as if the  
 8   sections in [section 1] had not been repealed.  
 9        (b) All tax obligations that were accrued under the  
 10   sections repealed in [section 2] remain due and owing for  
 11   the calendar year ending December 31, 1991, payable as if  
 12   the sections in [section 2] had not been repealed.  
 13        NEW SECTION. **Section 4.** Effective date. [This act] is  
 14   effective on passage and approval.

-End-