

1 *House* BILL NO. *295*
 2 INTRODUCED BY *Liam Swenson*
 3 *Kindred Hocking Club*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
 5 84-1831, R.C.M. 1947, TO DELETE LIQUID PETROLEUM GASES AS A
 6 SPECIAL FUEL; TO AMEND SECTION 84-1832.1, R.C.M. 1947, TO
 7 ELIMINATE THE SEVEN CENTS (\$.07) TAX A GALLON ON LIQUID
 8 PETROLEUM GASES USED TO PROPEL MOTOR VEHICLES UPON THE
 9 PUBLIC HIGHWAYS AND STREETS OF THIS STATE, AND TO IMPOSE A
 10 LICENSE TAX IN LIEU OF A FUEL TAX ON EACH AND EVERY VEHICLE
 11 SELF-PROPELLED UPON THE PUBLIC HIGHWAYS AND STREETS OF THIS
 12 STATE USING LIQUID PETROLEUM GASES; AND TO PROVIDE
 13 COLLECTION OF THE LICENSE TAX BY THE GROSS VEHICLE WEIGHT
 14 DIVISION OF THE DEPARTMENT OF HIGHWAYS."

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 16 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 17 Section 1. Section 84-1831, R.C.M. 1947, is amended to
 18 read as follows:

19 "84-1831. Definitions. As used in this act, the
 20 following definitions shall apply:

21 (a) "Person" means and includes any person, firm,
 22 association, joint-stock company, syndicate, copartnership,
 23 or corporation. Whenever used in any clause prescribing and
 24 imposing a fine or imprisonment or both, as applied to a
 25 firm, association, syndicate, or copartnership, means and

1 includes the partners or members thereof, and as applied to
 2 joint-stock companies and corporations, the officers
 3 thereof.

4 (b) "Department" means the state department of revenue.

5 (c) As used in this act, "public roads and highways of
 6 this state" shall mean all streets, roads, highways, and
 7 related structures as have been, or shall be, built and
 8 maintained with appropriated funds of the United States and
 9 which have been, or shall be, built and maintained with
 10 funds of the state of Montana, or any political subdivision
 11 thereof, or which have been or shall be dedicated to public
 12 use or have been acquired by eminent domain, or have been
 13 acquired by adverse use by the public, jurisdiction having
 14 been assumed by the state or any political subdivision
 15 thereof.

16 (d) "Motor vehicle" means any vehicle which is
 17 self-propelled upon the highways.

18 (e) "Special fuel" means those combustible gases and
 19 liquids commonly referred to as ~~liquid-petroleum-gases--and~~
 20 ~~also~~ diesel fuel or any other volatile liquid of less than
 21 forty-six degrees (46°) A. P. I. (American Petroleum
 22 Institute) gravity test except liquid petroleum gas, when
 23 actually sold for use in motor vehicles propelled upon the
 24 public highways or streets within the state of Montana.

25 (f) "Use" means either the receipt, delivery or placing

1 of special fuels by a special fuel dealer into the fuel
 2 supply tank or tanks of any motor vehicle not owned or
 3 controlled by him, while such vehicle is within this state,
 4 or the consumption by a special fuel user of special fuels
 5 in propulsion of a motor vehicle on the highways of this
 6 state.

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 8 business of handling special fuel who delivers any part
 9 thereof into the fuel supply tank or tanks of a motor
 10 vehicle not then owned or controlled by him. For this
 11 purpose the term "fuel supply tank or tanks" does not
 12 include cargo tanks even though fuel is withdrawn directly
 13 therefrom for propulsion of the vehicle.

14 (h) "Special fuel user" means any person other than a
 15 county, incorporated city or town or school district of this
 16 state, who consumes in this state special fuel for the
 17 propulsion of motor vehicles owned or controlled by him upon
 18 the highways of this state.

19 (i) "Bond" means: (1) a bond duly executed by such
 20 special fuel dealer or special fuel user as principal with a
 21 corporate surety qualified under the laws of Montana, which
 22 bond shall be payable to the state of Montana conditioned
 23 upon faithful performance of all requirements of this act,
 24 including the payment of all taxes, penalties and other
 25 obligations of such special fuel dealer or special fuel user

1 arising out of this act; or (2) a deposit with the state
 2 treasurer by the special fuel dealer or special fuel user
 3 under such terms and conditions as the department may
 4 prescribe of a like amount of lawful money of the United
 5 States or bonds or other obligations of the United States or
 6 the state of Montana or of any county thereof, of an actual
 7 market value not less than the amount so fixed by the
 8 department."

9 Section 2. Section 84-1832.1, R.C.M. 1947, is amended
 10 to read as follows:

11 "84-1832.1. Tax to be collected on diesel fuel and
 12 liquid petroleum gas, when. The state department of revenue
 13 shall, under the provisions of rules and regulations issued
 14 by the department, collect or cause to be collected from the
 15 owners or operators of motor vehicles a tax in an amount
 16 equal to nine cents (\$.09) for each gallon of diesel fuel or
 17 other volatile liquid, except liquid petroleum gas, of less
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 19 Institute) gravity test, ~~and seven cents (\$.07) for each~~
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 21 produce motor power to propel motor vehicles upon the public
 22 highways or streets within the state of Montana, or used in
 23 motor vehicles, motorized equipment and the internal
 24 combustion of any and all engines including stationary
 25 engines used in connection with any and all work performed

1 under any and all contracts pertaining to the construction,
2 reconstruction or improvement of any highway or street and
3 their appurtenances awarded by any and all public agencies,
4 including federal, state, county, municipalities, or other
5 political subdivision."

6 Section 3. There is a new R.C.M. section that reads as
7 follows:

8 Tax to be collected on motor vehicles self-propelled by
9 liquid petroleum gases. The department of highways shall,
10 under the rules issued by the department, collect or cause
11 to be collected from owners or operators of motor vehicles
12 powered by liquid petroleum gases an annual license tax fee
13 on each such vehicle according to the following schedule:

14 (1) Passenger cars and pickups, forty dollars (\$40).

15 (2) 1 to 2 ton trucks (manufacturers rated weight),
16 sixty dollars (\$60).

17 (3) 2 1/2 ton trucks (manufacturers rated weight), one
18 hundred dollars (\$100).

19 (4) Over 36,000 GVW, two hundred dollars (\$200).

20 Upon payment of the tax required by this section, the
21 department of highways shall provide a prominent sticker to
22 be displayed on each vehicle, which sticker shall be valid
23 for a period beginning January 1 and ending December 31 of
24 each calendar year.

25 Section 4. There is a new R.C.M. section that reads as

1 follows:

2 Sticker and fee nontransferable. The identifying
3 sticker and license fee paid for each vehicle shall not be
4 transferable on the sale or change of ownership.

5 Section 5. There is a new R.C.M. section that reads as
6 follows:

7 Violations and penalties. Any person violating any
8 provision of this act is guilty of misdemeanor, and upon
9 conviction is punishable by a fine of not less than one
10 hundred dollars (\$100) nor more than two thousand dollars
11 (\$2,000) or by imprisonment for not less than thirty (30)
12 days nor more than six (6) months, or by both such fine and
13 imprisonment. The fine and imprisonment provided in this
14 section shall be in addition to any other penalty imposed by
15 any other provision in this act.

16 Section 6. There is a new R.C.M. section that reads as
17 follows:

18 Disposition of funds. All taxes collected under this
19 act shall be turned over promptly to the state treasurer and
20 the state treasurer shall place the same in the earmarked
21 revenue fund to the credit of the department of highways.

-End-

HB 295

STATE OF MONTANA

REQUEST NO. 113-75

FISCAL NOTE

Form BD-15

In compliance with a written request received January 29, 19 75, there is hereby submitted a Fiscal Note for House Bill 295 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

House Bill 295 deletes liquid petroleum gases as a special fuel, eliminates the present 7 cent a gallon tax on liquid petroleum gases, and imposes a license tax to be collected by the Highway Department.

ASSUMPTIONS:

1. FY 76 and FY 77 motor vehicle liquid petroleum gas consumption is assumed to be constant at the FY 74 level of 710,000 gallons.
2. Refunds of the existing liquid petroleum gas taxes are estimated to be negligible and therefore are not considered.
3. The present estimated 600 liquid petroleum gas consuming units affected are composed of approximately:
 - a. 210 cars and pickups
 - b. 174 1-2 ton trucks
 - c. 90 2½ ton trucks
 - d. 126 over 36,000 6vw vehicles
4. The additional administrative costs borne by the Highway Department will be offset by decreased costs borne by the Department of Revenue.

FISCAL IMPACT:


	FY 76	FY 77
Current law estimated liquid petroleum gas tax collections	\$ 49,700	\$ 49,700
Proposed law estimated liquid petroleum gas license tax collections	<u>53,040</u>	<u>53,040</u>
Estimated increase in tax collections for Highway ERA	<u>\$ 3,340</u>	<u>\$ 3,340</u>

CONCLUSION:

Enactment of House Bill 295 will result in an estimated increase in tax collections of \$6,780 during the biennium.

TECHNICAL NOTE:

Since House Bill 295 is designed to delete liquid petroleum gas as a special fuel it is appropriate to eliminate the reference to such on page 4, line 12.


 BUDGET DIRECTOR
 Office of Budget and Program Planning
 Date: January 31, 1975

Approved by Committee
on Taxation

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2 INTRODUCED BY LIEN, SIVERTSEN, HALVORSON,

3 KENDALL, HUBING, GERKE

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21 (i) "Bond" means: (1) a bond duly executed by such
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8 Section 3. There is a new R.C.M. section that reads as
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 13 to be collected from owners or operators of motor vehicles
 14 powered by liquid petroleum gases an annual license tax fee
 15 on each such vehicle according to the following schedule:

16 (1) Passenger cars and pickups WHOSE LICENSED GROSS
 17 VEHICLE WEIGHT IS TEN THOUSAND (10,000) POUNDS OR LESS,
 18 forty dollars (\$40).

19 (2) ~~1-to-2-ten--trucks--{manufacturers--rated--weight}~~
 20 MOTOR TRUCKS AND TRUCK TRACTORS WHOSE LICENSED GROSS VEHICLE
 21 WEIGHT IS OVER TEN THOUSAND (10,000) POUNDS AND LESS THAN
 22 EIGHTEEN THOUSAND (18,000) POUNDS, sixty dollars (\$60).

23 (3) ~~2-1/2--ten--trucks--{manufacturers--rated--weight}~~
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3 (4) ~~over-36,000-GVW~~ MOTOR TRUCKS AND TRUCK TRACTORS,
 4 WHOSE LICENSED GROSS VEHICLE WEIGHT IS THIRTY-SIX THOUSAND
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4 (4) Over-36,000-GVW MOTOR TRUCKS AND TRUCK TRACTORS,
 5 WHOSE LICENSED GROSS VEHICLE WEIGHT IS ~~THIRTY-SIX-THOUSAND~~
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 7 ~~hundred-dollars--(\$200)~~ ONE THOUSAND DOLLARS (\$1,000).

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