

1
 2 INTRODUCTION BY *Senate* BILL NO. *145*
 3 *Romy, Cetrone, Hanly, Ferguson*
Conner

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS
 5 84-1402, 84-1404, 84-1405, 84-1406, 84-1408, AND 8-1417
 6 PERTAINING TO THE COAL RETAILERS' LICENSE TAX; TO REPEAL
 7 SECTIONS 84-1409, 84-1412 AND 84-1414."
 8

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

10 Section 1. Section 84-1402, R.C.M. 1947, is amended to
 11 read as follows:

12 "84-1402. License taxes to retail coal -- fees. Every
 13 person who engages in or carries on the occupation or
 14 business in this state of retailing, or selling at retail,
 15 coal of any kind must, for the year 1921, and annually each
 16 year thereafter when engaged in such occupation or business,
 17 ~~procure--from-the-state-treasurer-a-license-to-engage-in-and~~
 18 ~~carry-on-such-occupation-or--business--in--this--state,--and~~
 19 ~~shall-annually-pay-to-the-state-treasurer-for-such-license-a~~
 20 ~~fee-of-one-dollar,-together-with-an-additional-sum-or-amount~~
 21 pay to the state department of revenue a license tax, for
 22 engaging in and carrying on such business, in an amount
 23 equal to five cents a ton for each and every ton of coal
 24 containing two thousand pounds sold by such person during
 25 such year and for the mining of which coal no "mine

1 operator" has paid, or assumed liability for the payment of,
 2 any license fee taxes to the state of Montana under any law
 3 of this state."

4 Section 2. Section 84-1404, R.C.M. 1947, is amended to
 5 read as follows:

6 "84-1404. Payment of license fees taxes. The said
 7 license ~~fee-of-one-dollar--shall-be-paid-by--each--person~~
 8 ~~within-thirty-days-after-the-end-of-the-quarter-ending-March~~
 9 ~~31st--in-each-year,-and-such-additional-license-fee taxes~~ of
 10 five cents per ton shall be paid in quarterly installments
 11 for the quarters ending March 31st, June 30th, September
 12 30th and December 31st in each year, beginning with the
 13 quarter ending March 31, 1921, and the total amount of such
 14 license fees taxes becoming due for any quarter shall be
 15 paid to the state treasurer department of revenue within
 16 thirty days after the end of the quarter for which the same
 17 is due."

18 Section 3. Section 84-1405, R.C.M. 1947, is amended to
 19 read as follows:

20 "84-1405. Record of coal sold for retail. Each and
 21 every person engaging in or carrying on such occupation or
 22 business in this state shall keep a record showing all coal
 23 purchased or received by or delivered to such person for
 24 sale by such person at retail in this state for the mining
 25 of which coal no "mine operator" has paid, or assumed

1 liability for the payment of, any license fee tax to the
 2 state of Montana under any law of this state, which record
 3 shall show the date of each purchase or delivery, the number
 4 of tons contained therein, and the name of the person from
 5 whom the same was purchased or received, which records shall
 6 at all times during the business hours of the day be subject
 7 to inspection by the state department of revenue, its
 8 members director, agents, or employees."

9 Section 4. Section 84-1406, R.C.M. 1947, is amended to
 10 read as follows:

11 "84-1406. Statement of coal sold -- form and filing.
 12 Each and every person must, within thirty days after the
 13 quarter ending March 31, 1921, and within thirty days after
 14 the end of each following quarter, ~~make--out--in--duplicate~~
 15 prepare a statement, on forms prescribed by the state
 16 department of revenue, ~~and-deliver-to-the-state-treasurer-a~~
 17 statement showing the total number of tons of coal sold by
 18 such person during such quarter for the mining of which no
 19 "mine operator" has paid, or assumed liability for the
 20 payment of, any license fee tax to the state of Montana
 21 under any law of this state, together with the total amount
 22 due to the state of Montana as license fees taxes from such
 23 person for such quarter; and must within such thirty days,
 24 and at the same time such statement is delivered to the
 25 state treasurer department of revenue, pay to the state

1 treasurer department of revenue the amount of the license
 2 fees taxes shown by such statement to be due to the state of
 3 Montana for the quarter for which said statement is made.
 4 ~~Such-statement-must-be-signed-and-verified-by--the--oath--of~~
 5 ~~the---individual---or---individuals,---or---by---the---president,~~
 6 ~~vice-president, treasurer, assistant-treasurer--or--managing~~
 7 ~~agent-in-this-state-of-the-association, joint-stock-company,~~
 8 ~~syndicate,---or---corporation--making--the--same,---The--state~~
 9 ~~treasurer shall file one copy of such statement in his~~
 10 ~~office--and--deliver--the--other--copy--thereof--to--the--state~~
 11 ~~department of revenue.~~ The state department of revenue may
 12 grant a reasonable extension of time for filing statements
 13 and payment of taxes due upon good cause shown therefor."

14 Section 5. Section 84-1408, R.C.M. 1947, is amended to
 15 read as follows:

16 "84-1408. Procedure to determine tax on failure to
 17 file statement -- penalty tax lien. If any person shall
 18 fail, neglect, or refuse to make or file the statement
 19 required by section 84-1406, or shall fail to make payment
 20 of such license tax within the time therein required, the
 21 state department of revenue shall, immediately after such
 22 time has expired, proceed to inform itself, as best it may,
 23 regarding the matters required to be set forth in such
 24 statement and shall fix and determine the amount of the
 25 license fees taxes due from such person for such quarter."

1 ~~and shall make out a statement in duplicate showing such~~
 2 ~~matters, and the amount of such license fees, and shall add~~
 3 ~~to the amount of such license fees twenty-five per centum~~
 4 ~~(25%) thereof as a penalty, and deliver one (1) of such~~
 5 ~~statements to the state treasurer, who shall proceed to~~
 6 ~~collect the amount of such license fees, with the penalty~~
 7 ~~added thereto, and interest on the whole thereof at the rate~~
 8 ~~of eight per centum (8%) per annum from the date of the~~
 9 ~~making of such statement by the state department of revenue~~
 10 ~~until paid. Upon the request of the state treasurer it shall~~
 11 ~~be the duty of the attorney general to commence and~~
 12 ~~prosecute to final determination in any court of competent~~
 13 ~~jurisdiction an action to collect the same~~ The state
 14 department of revenue shall add to the amount of all such
 15 delinquent license taxes a penalty of ten percent (10%) of
 16 the amount of such license taxes plus interest at the rate
 17 of one percent (1%) per month or fraction thereof computed
 18 on the total amount of license taxes and penalty. Interest
 19 shall be computed from the date the license taxes were due
 20 to the date of payment. The state department of revenue
 21 shall mail to the person required to file a quarterly
 22 statement and pay any license tax, a letter setting forth
 23 the amount of license tax, penalty and interest due and may
 24 file a copy of such letter in the office of the county clerk
 25 and recorder of the county in which the retail coal dealer

1 resides. It shall be the duty of the attorney general or
 2 any county attorney to commence, and prosecute to final
 3 determination in any court of competent jurisdiction, an
 4 action at law to collect the total amount of license tax,
 5 penalty and interest due. The ten percent (10%) penalty
 6 herein provided may be waived by the state department of
 7 revenue if reasonable cause for the failure and neglect to
 8 file the statement required by section 84-1406 is provided
 9 to the said department.

10 The license tax assessed against any person under this
 11 act, together with penalties and interest thereon, shall be
 12 a lien upon any and all property owned by such person within
 13 this state, which lien shall attach on the date when the
 14 state department of revenue mails a letter assessing license
 15 tax, penalty and interest and such lien may be enforced in
 16 the name of the state of Montana in the same manner as other
 17 liens are enforced at law."

18 Section 6. Section 84-1417, R.C.M. 1947, is amended to
 19 read as follows:

20 "84-1417. ~~Fees additional to other taxes~~ License taxes
 21 supplemental. The license ~~fees~~ tax herein provided for shall
 22 be in addition to all taxes and other fees now required to
 23 be paid by the persons subject to the provisions of this
 24 act."

25 Section 7. Sections 84-1409, 84-1412 and 84-1414,

1 R.C.M. 1947, are repealed.

-End-

Approved by Committee
on Taxation

1 SENATE BILL NO. 145

2 INTRODUCED BY ROMNEY, CETRONE, MANLEY, JERGESON, CONOVER

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS
5 84-1402, 84-1404, 84-1405, 84-1406, 84-1408, AND 8-1417
6 PERTAINING TO THE COAL RETAILERS' LICENSE TAX; TO REPEAL
7 SECTIONS 84-1409, 84-1412 AND 84-1414."
8

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

10 Section 1. Section 84-1402, R.C.M. 1947, is amended to
11 read as follows:

12 "84-1402. License taxes to retail coal -- fees. Every
13 person who engages in or carries on the occupation or
14 business in this state of retailing, or selling at retail,
15 coal of any kind must, for the year 1921, and annually each
16 year thereafter when engaged in such occupation or business,
17 ~~procure--from-the-state-treasurer-a-license-to-engage-in-and~~
18 ~~carry-on-such-occupation-or--business--in--this--state,--and~~
19 ~~shall-annually-pay-to-the-state-treasurer-for-such-license-a~~
20 ~~fee-of-one-dollar,-together-with-an-additional-sum-or-amount~~
21 pay to the state department of revenue a license tax, for
22 engaging in and carrying on such business, in an amount
23 equal to five cents a ton for each and every ton of coal
24 containing two thousand pounds sold by such person during
25 such year and for the mining of which coal no "mine

1 operator" has paid, or assumed liability for the payment of,
2 any license fee taxes to the state of Montana under any law
3 of this state."

4 Section 2. Section 84-1404, R.C.M. 1947, is amended to
5 read as follows:

6 "84-1404. Payment of license fees taxes. The said
7 ~~license fee-of-one-dollar--shall--be--paid--by--each--person~~
8 ~~within-thirty-days-after-the-end-of-the-quarter-ending-March~~
9 ~~31st--in--each--year,-and-such-additional-license-fee taxes~~ of
10 five cents per ton shall be paid in quarterly installments
11 for the quarters ending March 31st, June 30th, September
12 30th and December 31st in each year, beginning with the
13 quarter ending March 31, 1921, and the total amount of such
14 license fees taxes becoming due for any quarter shall be
15 paid to the state ~~treasurer~~ department of revenue within
16 thirty days after the end of the quarter for which the same
17 is due."

18 Section 3. Section 84-1405, R.C.M. 1947, is amended to
19 read as follows:

20 "84-1405. Record of coal sold for retail. Each and
21 every person engaging in or carrying on such occupation or
22 business in this state shall keep a record showing all coal
23 purchased or received by or delivered to such person for
24 sale by such person at retail in this state for the mining
25 of which coal no "mine operator" has paid, or assumed

1 liability for the payment of, any license fee tax to the
 2 state of Montana under any law of this state, which record
 3 shall show the date of each purchase or delivery, the number
 4 of tons contained therein, and the name of the person from
 5 whom the same was purchased or received, which records shall
 6 at all times during the business hours of the day be subject
 7 to inspection by the state department of revenue, its
 8 members director, agents, or employees."

9 Section 4. Section 84-1406, R.C.M. 1947, is amended to
 10 read as follows:

11 "84-1406. Statement of coal sold -- form and filing.
 12 Each and every person must, within thirty days after the
 13 quarter ending March 31, 1921, and within thirty days after
 14 the end of each following quarter, ~~make-out-in-duplicate~~
 15 prepare a statement, on forms prescribed by the state
 16 department of revenue, ~~and-deliver-to-the-state-treasurer,-a~~
 17 ~~statement~~ showing the total number of tons of coal sold by
 18 such person during such quarter for the mining of which no
 19 "mine operator" has paid, or assumed liability for the
 20 payment of, any license fee tax to the state of Montana
 21 under any law of this state, together with the total amount
 22 due to the state of Montana as license fees taxes from such
 23 person for such quarter; and must within such thirty days,
 24 and at the same time such statement is delivered to the
 25 state treasurer department of revenue, pay to the state

1 treasurer department of revenue the amount of the license
 2 fees taxes shown by such statement to be due to the state of
 3 Montana for the quarter for which said statement is made.
 4 ~~Such-statement-must-be-signed-and-verified-by--the--oath--of~~
 5 ~~the---individual---or---individuals,--or--by--the--president,~~
 6 ~~vice-president,-treasurer,-assistant-treasurer--or--managing~~
 7 ~~agent-in-this-state-of-the-association,-joint-stock-company,~~
 8 ~~syndicate,---or--corporation--making--the--same;--The--state~~
 9 ~~treasurer-shall-file-one--copy--of--such--statement--in--his~~
 10 ~~office--and--deliver--the--other--copy--thereof--to--the--state~~
 11 ~~department-of-revenue.~~ The state department of revenue may
 12 grant a reasonable extension of time for filing statements
 13 and payment of taxes due upon good cause shown therefor."

14 Section 5. Section 84-1408, R.C.M. 1947, is amended to
 15 read as follows:

16 "84-1408. Procedure to determine tax on failure to
 17 file statement -- penalty tax-lien. If any person shall
 18 fail, neglect, or refuse to make or file the statement
 19 required by section 84-1406, or shall fail to make payment
 20 of such license tax within the time therein required, the
 21 state department of revenue shall, immediately after such
 22 time has expired, proceed to inform itself, as best it may,
 23 regarding the matters required to be set forth in such
 24 statement and shall fix and determine the amount of the
 25 license fees taxes due from such person for such quarter,

1 and shall make out a statement in duplicate showing such
 2 matters, and the amount of such license fees, and shall add
 3 to the amount of such license fees twenty-five per centum
 4 (25%) thereof as a penalty, and deliver one (1) of such
 5 statements to the state treasurer, who shall proceed to
 6 collect the amount of such license fees, with the penalty
 7 added thereto, and interest on the whole thereof at the rate
 8 of eight per centum (8%) per annum from the date of the
 9 making of such statement by the state department of revenue
 10 until paid. Upon the request of the state treasurer it shall
 11 be the duty of the attorney general to commence and
 12 prosecute to final determination in any court of competent
 13 jurisdiction an action to collect the same. The state
 14 department of revenue shall add to the amount of all such
 15 delinquent license taxes a penalty of ten percent (10%) of
 16 the amount of such license taxes plus interest at the rate
 17 of one percent (1%) per month or fraction thereof computed
 18 on the total amount of license taxes and penalty. Interest
 19 shall be computed from the date the license taxes were due
 20 to the date of payment. The state department of revenue
 21 shall mail to the person required to file a quarterly
 22 statement and pay any license tax, a letter setting forth
 23 the amount of license tax, penalty and interest due and may
 24 file a copy of such letter in the office of the county clerk
 25 and recorder of the county in which the retail coal dealer

1 resides, it shall be the duty of the attorney general or
 2 any county attorney to commence, and prosecute to final
 3 determination in any court of competent jurisdiction an
 4 action at law to collect the total amount of license tax,
 5 penalty and interest due AND THE LETTER SHALL FURTHER
 6 CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH
 7 TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 5 HEREIN].
 8 UPON RECEIPT OF SAID LETTER THE PERSON SHALL REMIT TO THE
 9 DEPARTMENT OF REVENUE THE FULL AMOUNT OF LICENSE TAX,
 10 PENALTY AND INTEREST DUE WITHIN FIFTEEN (15) DAYS. The ten
 11 percent (10%) penalty herein provided may be waived by the
 12 state department of revenue if reasonable cause for the
 13 failure and neglect to file the statement required by
 14 section 84-1406 is provided to the said department.

15 The license tax assessed against any person under this
 16 act, together with penalties and interest thereon, shall be
 17 a lien upon any and all property owned by such person within
 18 this state, which lien shall attach on the date when the
 19 state department of revenue mails a letter assessing license
 20 tax, penalty and interest and such lien may be enforced in
 21 the name of the state of Montana in the same manner as other
 22 liens are enforced at law."

23 SECTION 6. THERE IS A NEW R.C.M. SECTION THAT READS AS
 24 FOLLOWS:

25 PROCEDURE FOR COLLECTION OF TAX. ALL TAX, PENALTY, AND

1 INTEREST DUE FROM ANY PERSON UNDER THIS ACT SHALL BE A LIEN
2 UPON ANY AND ALL REAL PROPERTY OF SUCH PERSON UPON THE
3 FILING OF THE STATE DEPARTMENT OF REVENUE OF THE DUPLICATE
4 OF THE STATEMENT SO MADE BY THE STATE DEPARTMENT OF REVENUE,
5 OR A CERTIFIED COPY OF ANY STATEMENT FILED BY SAID
6 DEPARTMENT IN THE OFFICE OF THE COUNTY CLERK IN THE COUNTY
7 WHERE SUCH REAL PROPERTY IS SITUATED WHICH LIEN SHALL HAVE
8 PRECEDENCE OVER ANY OTHER CLAIM, LIEN OR DEMAND THEREAFTER
9 FILED AND RECORDED AND WHICH MAY BE ENFORCED IN THE NAME OF
10 THE STATE OF MONTANA IN THE SAME MANNER AS JUDGMENT LIENS
11 ARE ENFORCED BY LAW.

12 Section 7. Section 84-1417, R.C.M. 1947, is amended to
13 read as follows:

14 "84-1417. ~~Fees-additional-to-other-taxes~~ License taxes
15 supplemental. The license fees tax herein provided for shall
16 be in addition to all taxes and other fees now required to
17 be paid by the persons subject to the provisions of this
18 act."

19 Section 8. Sections 84-1409, 84-1412 and 84-1414,
20 R.C.M. 1947, are repealed.

-End-

SENATE BILL NO. 145

INTRODUCED BY ROMNEY, CETRONE, MANLEY, JERGESON, CONOVER

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS 84-1402, 84-1404, 84-1405, 84-1406, 84-1408, AND 8-1417 PERTAINING TO THE COAL RETAILERS' LICENSE TAX; TO REPEAL SECTIONS 84-1409, 84-1412 AND 84-1414."

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

Section 1. Section 84-1402, R.C.M. 1947, is amended to read as follows:

"84-1402. License taxes to retail coal -- fees. Every person who engages in or carries on the occupation or business in this state of retailing, or selling at retail, coal of any kind must, for the year 1921, and annually each year thereafter when engaged in such occupation or business, procure--from-the-state-treasurer-a-license-to-engage-in-and carry-on-such-occupation-or--business--in--this--state--and shall-annually-pay-to-the-state-treasurer-for-such-license-a fee-of-one-dollar,-together-with-an-additional-sum-or-amount pay to the state department of revenue a license tax, for engaging in and carrying on such business, in an amount equal to five cents a ton for each and every ton of coal containing two thousand pounds sold by such person during such year and for the mining of which coal no "mine

operator" has paid, or assumed liability for the payment of, any license fee taxes to the state of Montana under any law of this state."

Section 2. Section 84-1404, R.C.M. 1947, is amended to read as follows:

"84-1404. Payment of license fees taxes. The said license fee-of-one-dollar--shall--be--paid--by--each--person within-thirty-days-after-the-end-of-the-quarter-ending-March 31st--in--each--year--and-such-additional-license-fee taxes of five cents per ton shall be paid in quarterly installments for the quarters ending March 31st, June 30th, September 30th and December 31st in each year, beginning with the quarter ending March 31, 1921, and the total amount of such license fees taxes becoming due for any quarter shall be paid to the state treasurer department of revenue within thirty days after the end of the quarter for which the same is due."

Section 3. Section 84-1405, R.C.M. 1947, is amended to read as follows:

"84-1405. Record of coal sold for retail. Each and every person engaging in or carrying on such occupation or business in this state shall keep a record showing all coal purchased or received by or delivered to such person for sale by such person at retail in this state for the mining of which coal no "mine operator" has paid, or assumed

1 liability for the payment of, any license fee tax to the
 2 state of Montana under any law of this state, which record
 3 shall show the date of each purchase or delivery, the number
 4 of tons contained therein, and the name of the person from
 5 whom the same was purchased or received, which records shall
 6 at all times during the business hours of the day be subject
 7 to inspection by the state department of revenue, its
 8 members director, agents, or employees."

9 Section 4. Section 84-1406, R.C.M. 1947, is amended to
 10 read as follows:

11 "84-1406. Statement of coal sold -- form and filing.
 12 Each and every person must, within thirty days after the
 13 quarter ending March 31, 1921, and within thirty days after
 14 the end of each following quarter, ~~make--out--in--duplicate~~
 15 prepare a statement, on forms prescribed by the state
 16 department of revenue, ~~and-deliver-to-the-state-treasurer,-a~~
 17 statement showing the total number of tons of coal sold by
 18 such person during such quarter for the mining of which no
 19 "mine operator" has paid, or assumed liability for the
 20 payment of, any license fee tax to the state of Montana
 21 under any law of this state, together with the total amount
 22 due to the state of Montana as license fees taxes from such
 23 person for such quarter; and must within such thirty days,
 24 and at the same time such statement is delivered to the
 25 state treasurer department of revenue, pay to the state

1 treasurer department of revenue the amount of the license
 2 fees taxes shown by such statement to be due to the state of
 3 Montana for the quarter for which said statement is made.
 4 ~~Such-statement-must-be-signed-and-verified-by--the--oath--of~~
 5 ~~the---individual---or---individuals,--or--by--the--president,~~
 6 ~~vice-president,-treasurer,-assistant-treasurer--or--managing~~
 7 ~~agent-in-this-state-of-the-association,-joint-stock-company,~~
 8 ~~syndicate,---or--corporation--making--the--same,--The--state~~
 9 ~~treasurer-shall-file-one--copy--of--such--statement--in--his~~
 10 ~~office--and--deliver--the--other--copy--thereof--to--the--state~~
 11 ~~department-of-revenue. The state department of revenue may~~
 12 ~~grant a reasonable extension of time for filing statements~~
 13 ~~and payment of taxes due upon good cause shown therefor.~~"

14 Section 5. Section 84-1408, R.C.M. 1947, is amended to
 15 read as follows:

16 "84-1408. Procedure to determine tax on failure to
 17 file statement -- penalty tax--lien. If any person shall
 18 fail, neglect, or refuse to make or file the statement
 19 required by section 84-1406, or shall fail to make payment
 20 of such license tax within the time therein required, the
 21 state department of revenue shall, immediately after such
 22 time has expired, proceed to inform itself, as best it may,
 23 regarding the matters required to be set forth in such
 24 statement and shall fix and determine the amount of the
 25 license fees taxes due from such person for such quarter,

1 ~~and shall make out a statement in duplicate showing such~~
 2 ~~matters, and the amount of such license fees, and shall add~~
 3 ~~to the amount of such license fees twenty-five per centum~~
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 5 ~~statements to the state treasurer, who (shall) proceed to~~
 6 ~~collect the amount of such license fees, with the penalty~~
 7 ~~added thereto, and interest on the whole thereof at the rate~~
 8 ~~of eight per centum (8%) per annum from the date of the~~
 9 ~~making of such statement by the state department of revenue~~
 10 ~~until paid. Upon the request of the state treasurer it shall~~
 11 ~~be the duty of the attorney general to commence and~~
 12 ~~prosecute to final determination in any court of competent~~
 13 ~~jurisdiction an action to collect the same. The state~~
 14 department of revenue shall add to the amount of all such
 15 delinquent license taxes a penalty of ten percent (10%) of
 16 the amount of such license taxes plus interest at the rate
 17 of one percent (1%) per month or fraction thereof computed
 18 on the total amount of license taxes and penalty. Interest
 19 shall be computed from the date the license taxes were due
 20 to the date of payment. The state department of revenue
 21 shall mail to the person required to file a quarterly
 22 statement and pay any license tax, a letter setting forth
 23 the amount of license tax, penalty and interest due and may
 24 file a copy of such letter in the office of the county clerk
 25 and recorder of the county in which the retail coal dealer

1 ~~resides, it shall be the duty of the attorney general or~~
 2 ~~any county attorney to commence, and prosecute to final~~
 3 ~~determination in any court of competent jurisdiction, an~~
 4 ~~action at law to collect the total amount of license tax,~~
 5 ~~penalty and interest due AND THE LETTER SHALL FURTHER~~
 6 CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH
 7 TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 5 HEREIN].
 8 UPON RECEIPT OF SAID LETTER THE PERSON SHALL REMIT TO THE
 9 DEPARTMENT OF REVENUE THE FULL AMOUNT OF LICENSE TAX,
 10 PENALTY AND INTEREST DUE WITHIN FIFTEEN (15) DAYS. The ten
 11 percent (10%) penalty herein provided may be waived by the
 12 state department of revenue if reasonable cause for the
 13 failure and neglect to file the statement required by
 14 section 84-1406 is provided to the said department.

15 ~~The license tax assessed against any person under this~~
 16 ~~act, together with penalties and interest thereon, shall be~~
 17 ~~a lien upon any and all property owned by such person within~~
 18 ~~this state, which lien shall attach on the date when the~~
 19 ~~state department of revenue mails a letter assessing license~~
 20 ~~tax, penalty and interest and such lien may be enforced in~~
 21 ~~the name of the state of Montana in the same manner as other~~
 22 ~~liens are enforced at law"~~

23 SECTION 6. THERE IS A NEW R.C.M. SECTION THAT READS AS
 24 FOLLOWS:

25 PROCEDURE FOR COLLECTION OF TAX. ALL TAX, PENALTY, AND

1 INTEREST DUE FROM ANY PERSON UNDER THIS ACT SHALL BE A LIEN
2 UPON ANY AND ALL REAL PROPERTY OF SUCH PERSON UPON THE
3 FILING OF THE STATE DEPARTMENT OF REVENUE OF THE DUPLICATE
4 OF THE STATEMENT SO MADE BY THE STATE DEPARTMENT OF REVENUE,
5 OR A CERTIFIED COPY OF ANY STATEMENT FILED BY SAID
6 DEPARTMENT IN THE OFFICE OF THE COUNTY CLERK IN THE COUNTY
7 WHERE SUCH REAL PROPERTY IS SITUATED WHICH LIEN SHALL HAVE
8 PRECEDENCE OVER ANY OTHER CLAIM, LIEN OR DEMAND THEREAFTER
9 FILED AND RECORDED AND WHICH MAY BE ENFORCED IN THE NAME OF
10 THE STATE OF MONTANA IN THE SAME MANNER AS JUDGMENT LIENS
11 ARE ENFORCED BY LAW.

12 Section 7. Section 84-1417, R.C.M. 1947, is amended to
13 read as follows:

14 "~~84-1417. Fees-additional-to-other-taxes~~ License taxes
15 supplemental. The license fees tax herein provided for shall
16 be in addition to all taxes and other fees now required to
17 be paid by the persons subject to the provisions of this
18 act."

19 Section 8. Sections 84-1409, 84-1412 and 84-1414,
20 R.C.M. 1947, are repealed.

-End-

SENATE BILL NO. 145

INTRODUCED BY ROMNEY, CETRONE, MANLEY, JERGESON, CONOVER

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS 84-1402, 84-1404, 84-1405, 84-1406, 84-1408, AND 84-1417 PERTAINING TO THE COAL RETAILERS' LICENSE TAX; TO REPEAL SECTIONS 84-1409, 84-1412 AND 84-1414."

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

Section 1. Section 84-1402, R.C.M. 1947, is amended to read as follows:

"84-1402. License taxes to retail coal -- fees. Every person who engages in or carries on the occupation or business in this state of retailing, or selling at retail, coal of any kind must, for the year 1921, and annually each year thereafter when engaged in such occupation or business, ~~procure--from-the-state-treasurer-a-license-to-engage-in-and carry-on-such-occupation-or--business--in--this--state,--and shall-annually-pay-to-the-state-treasurer-for-such-license-a fee-of-one-dollar,--together-with-an-additional-sum-or-amount pay to the state department of revenue a license tax, for engaging in and carrying on such business, in an amount~~ equal to five cents a ton for each and every ton of coal containing two thousand pounds sold by such person during such year and for the mining of which coal no "mine

operator" has paid, or assumed liability for the payment of, any license fee taxes to the state of Montana under any law of this state."

Section 2. Section 84-1404, R.C.M. 1947, is amended to read as follows:

"84-1404. Payment of license fees taxes. The said license ~~fee-of-one-dollar--shall-be--paid--by--each--person within-thirty-days-after-the-end-of-the-quarter-ending-March 31st--in-each-year,--and-such-additional-license-fee taxes~~ of five cents per ton shall be paid in quarterly installments for the quarters ending March 31st, June 30th, September 30th and December 31st in each year, beginning with the quarter ending March 31, 1921, and the total amount of such license fees taxes becoming due for any quarter shall be paid to the state treasurer department of revenue within thirty days after the end of the quarter for which the same is due."

Section 3. Section 84-1405, R.C.M. 1947, is amended to read as follows:

"84-1405. Record of coal sold for retail. Each and every person engaging in or carrying on such occupation or business in this state shall keep a record showing all coal purchased or received by or delivered to such person for sale by such person at retail in this state for the mining of which coal no "mine operator" has paid, or assumed

1 liability for the payment of, any license fee tax to the
 2 state of Montana under any law of this state, which record
 3 shall show the date of each purchase or delivery, the number
 4 of tons contained therein, and the name of the person from
 5 whom the same was purchased or received, which records shall
 6 at all times during the business hours of the day be subject
 7 to inspection by the state department of revenue, its
 8 members director, agents, or employees."

9 Section 4. Section 84-1406, R.C.M. 1947, is amended to
 10 read as follows:

11 "84-1406. Statement of coal sold -- form and filing.
 12 Each and every person must, within thirty days after the
 13 quarter ending March 31, 1921, and within thirty days after
 14 the end of each following quarter, ~~make-out-in-duplicate~~
 15 prepare a statement, on forms prescribed by the state
 16 department of revenue, ~~and deliver to the state treasury a~~
 17 ~~statement~~ showing the total number of tons of coal sold by
 18 such person during such quarter for the mining of which no
 19 "mine operator" has paid, or assumed liability for the
 20 payment of, any license fee tax to the state of Montana
 21 under any law of this state, together with the total amount
 22 due to the state of Montana as license fees taxes from such
 23 person for such quarter; and must within such thirty days,
 24 and at the same time such statement is delivered to the
 25 state treasurer department of revenue, pay to the state

1 treasurer department of revenue the amount of the license
 2 fees taxes shown by such statement to be due to the state of
 3 Montana for the quarter for which said statement is made.
 4 ~~Such statement must be signed and verified by the oath of~~
 5 ~~the individual or individuals, or by the president,~~
 6 ~~vice-president, treasurer, assistant treasurer or managing~~
 7 ~~agent in this state of the association, joint stock company,~~
 8 ~~syndicate, or corporation making the same. The state~~
 9 ~~treasurer shall file one copy of such statement in his~~
 10 ~~office and deliver the other copy thereof to the state~~
 11 ~~department of revenue. The state department of revenue may~~
 12 grant a reasonable extension of time for filing statements
 13 and payment of taxes due upon good cause shown therefor."

14 Section 5. Section 84-1408, R.C.M. 1947, is amended to
 15 read as follows:

16 "84-1408. Procedure to determine tax on failure to
 17 file statement -- penalty tax-then. If any person shall
 18 fail, neglect, or refuse to make or file the statement
 19 required by section 84-1406, or shall fail to make payment
 20 of such license tax within the time therein required, the
 21 state department of revenue shall, immediately after such
 22 time has expired, proceed to inform itself, as best it may,
 23 regarding the matters required to be set forth in such
 24 statement and shall fix and determine the amount of the
 25 license fees taxes due from such person for such quarter,

1 ~~and shall make out a statement in duplicate showing such~~
 2 ~~matters, and the amount of such license fees, and shall add~~
 3 ~~to the amount of such license fees twenty-five per centum~~
 4 ~~(25%) thereof as a penalty, and deliver one (1) of such~~
 5 ~~statements to the state treasurer, who shall proceed to~~
 6 ~~collect the amount of such license fees, with the penalty~~
 7 ~~added thereto, and interest on the whole thereof at the rate~~
 8 ~~of eight per centum (8%) per annum from the date of the~~
 9 ~~making of such statement by the state department of revenue~~
 10 ~~until paid. Upon the request of the state treasurer it shall~~
 11 ~~be the duty of the attorney general to commence and~~
 12 ~~prosecute to final determination in any court of competent~~
 13 ~~jurisdiction an action to collect the same. The state~~
 14 ~~department of revenue shall add to the amount of all such~~
 15 ~~delinquent license taxes a penalty of ten percent (10%) of~~
 16 ~~the amount of such license taxes plus interest at the rate~~
 17 ~~of one percent (1%) per month or fraction thereof computed~~
 18 ~~on the total amount of license taxes and penalty. Interest~~
 19 ~~shall be computed from the date the license taxes were due~~
 20 ~~to the date of payment. The state department of revenue~~
 21 ~~shall mail to the person required to file a quarterly~~
 22 ~~statement and pay any license tax, a letter setting forth~~
 23 ~~the amount of license tax, penalty and interest due and may~~
 24 ~~file a copy of such letter in the office of the county clerk~~
 25 ~~and recorder of the county in which the retail coal dealer~~

1 ~~resides; it shall be the duty of the attorney general or~~
 2 ~~any county attorney to commence, and prosecute to final~~
 3 ~~determination in any court of competent jurisdiction, an~~
 4 ~~action at law to collect the total amount of license tax,~~
 5 ~~penalty and interest due AND THE LETTER SHALL FURTHER~~
 6 ~~CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH~~
 7 ~~TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 5 HEREIN].~~
 8 ~~UPON RECEIPT OF SAID LETTER THE PERSON SHALL REMIT TO THE~~
 9 ~~DEPARTMENT OF REVENUE THE FULL AMOUNT OF LICENSE TAX,~~
 10 ~~PENALTY AND INTEREST DUE WITHIN FIFTEEN (15) DAYS. The ten~~
 11 ~~percent (10%) penalty herein provided may be waived by the~~
 12 ~~state department of revenue if reasonable cause for the~~
 13 ~~failure and neglect to file the statement required by~~
 14 ~~section 84-1406 is provided to the said department.~~

15 ~~The license tax assessed against any person under this~~
 16 ~~act, together with penalties and interest thereon, shall be~~
 17 ~~a lien upon any and all property owned by such person within~~
 18 ~~this state, which lien shall attach on the date when the~~
 19 ~~state department of revenue mails a letter assessing license~~
 20 ~~tax, penalty and interest and such lien may be enforced in~~
 21 ~~the name of the state of Montana in the same manner as other~~
 22 ~~liens are enforced at law."~~

23 SECTION 6. THERE IS A NEW R.C.M. SECTION THAT READS AS
 24 FOLLOWS:

25 PROCEDURE FOR COLLECTION OF TAX. ALL TAX, PENALTY, AND

1 INTEREST DUE FROM ANY PERSON UNDER THIS ACT SHALL BE A LIEN
2 UPON ANY AND ALL REAL PROPERTY OF SUCH PERSON UPON THE
3 FILING OF THE STATE DEPARTMENT OF REVENUE OF THE DUPLICATE
4 OF THE STATEMENT SO MADE BY THE STATE DEPARTMENT OF REVENUE,
5 OR A CERTIFIED COPY OF ANY STATEMENT FILED BY SAID
6 DEPARTMENT IN THE OFFICE OF THE COUNTY CLERK IN THE COUNTY
7 WHERE SUCH REAL PROPERTY IS SITUATED WHICH LIEN SHALL HAVE
8 PRECEDENCE OVER ANY OTHER CLAIM, LIEN OR DEMAND THEREAFTER
9 FILED AND RECORDED AND WHICH MAY BE ENFORCED IN THE NAME OF
10 THE STATE OF MONTANA IN THE SAME MANNER AS JUDGMENT LIENS
11 ARE ENFORCED BY LAW.

12 Section 7. Section 84-1417, R.C.M. 1947, is amended to
13 read as follows:

14 "84-1417. ~~Fees-additional-to-other-taxes~~ License taxes
15 supplemental. The license ~~fees tax~~ herein provided for shall
16 be in addition to all taxes and other fees now required to
17 be paid by the persons subject to the provisions of this
18 act."

19 Section 8. Sections 84-1409, 84-1412 and 84-1414,
20 R.C.M. 1947, are repealed.

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