LC 0742

x Komy Cetrone, Man 1 INTRODUCED BY 2

4 A BILL FOR AN ACT ENTITLED: "AN ACT FO AMEND SECTIONS 5 84-1102, 84-1104, 84-1106, AND 84-1108, R.C.M. 1947, 6 RELATING TO THE CEMENT DEALERS' LICENSE TAX; TO REPEAL 7 SECTIONS 84-1109 AND 84-1111, R.C.M. 1947; AND PROVIDING AN 8 EFFECTIVE DATE."

9

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 Section 1. Section 84-1102, R.C.M. 1947, is amended to
 read as follows:

*84-1102. License tax on sales of cement, etc. Every 13 person who engages in, or carries on the occupation or 14 business in this state of retailing or selling at retail 15 cement, cement plaster, gypsum plaster, or other byproducts 16 of cement, must, for the year 1921, and annually each year 17 thereafter when engaged in such occupation or business, 18 procure--from-the-state-treasurer-a-license-to-engage-in-and 19 carry-on-such-occupation-or--business--in--this--state;--and 20 21 shall-annually-pay-to-the-state-treasurer-for-such-license-a tax-of-one-dollary-together-with-an-additional-sum-or-amount 22 pay to the state department of revenue a license tax, for 23 engaging in and carrying on such business, in an amount 24 equal to four cents per barrel of three hundred seventy-six 25

INTRODUCED BILL

pounds of cement, and five cents per ton of two thousand pounds on cement plaster, gypsum plaster, or other byproducts of cement sold by such person during such year, and for the manufacturing or producing of which no person has paid or assumed a liability for the payment of any license tax to the state of Montana, under any law of this state."

8 Section 2. Section 84-1104, R.C.M. 1947, is amended to 9 read as follows:

10 "84-1104. Quarterly payment of license fee tax. The 11 said license tax of-one-dollar-shall-be-paid-by-each-person 12 within-thirty-days-after-the-end-of-the-quarter-ending-March 13 31st-in-each-year-and-such-additional-license-tax of four 14 cents (\$.04) per barrel and twenty five cents (\$.05) per ton 15 shall be paid in guarterly installments for the guarters 16 ending March 31st, June 30th, September 30th, and December 17 31st, in each year, beginning with the guarter ending March 18 31, 1921, and the total amount of such license tax becoming 19 due for any guarter shall be paid to the state treasurer 20 department of revenue within thirty (30) days after the end 21 of the quarter for which the same is due." 22 Section 3. Section 84-1106, R.C.M. 1947, is amended to

23 read as follows:

24 "84-1106. Quarterly statement of produce products sold
25 on which no tax paid--payment of tax. Each and every person

5 2 24 1

1 must, within thirty days after the guarter ending March 31, 2 1921, and within thirty days after the end of the each 3 following quarter, make--out--in---duplicate prepare a statement, on forms prescribed by the state department of 4 5 revenue, and-deliver-to-the--state--treasurery--a--statement showing the total number of barrels or tons of such 6 7 commodities sold by such persons during such quarter for the 8 manufacturing or production of which no person has paid, or assumed liability for the payment of, any license tax to the 9 10 state of Montana under any laws of this state, together with 11 the total amount due to the state of Montana as license 12 taxes from such person for such quarter; and must within 13 thirty days, and at the same time such statement is 14 delivered to the state treasurer department of revenue, pay 15 to the state treasurer department of revenue the amount of 16 the license tax shown by such statement to be due to the 17 state of Montana for the quarter for which said statement is 18 made. Such-statement-must-be-signed-and-verified-by-the-oath 19 of--the--individual--or--individualsy--or--by-the-presidenty 20 Vise-presidenty-treasurery-assistant-treasurer--or--managing 21 agent-in-this-state-of-the-association--joint-stock-company; 22 syndicate---or---corporation--making--the--same.--The--state 23 treasurer-shall-file-one--copy--of--such--statement--in--his 24 office--and--deliver--the--other--copy--thereof-to-the-state 25 department-of-revenue," The state department of revenue may

-3-

1	grant a reasonable extension of time for filing statements
2	and payment of taxes due upon good cause shown therefor.*
3	Section 4. Section 84-1108, R.C.M. 1947, is amended to
4	read as follows:
5	84-1108. Procedure to ascertain tax on failure of to
6	file statement penalty tax lien. If any person shall
7	fail, neglect or refuse to make or file the statement
8	required by section 84-1106 within the time required, the
9	state department of revenue shall immediately after such
10	time has expired, proceed to inform itself, as best it may,
11	regarding the matters required to be set forth in such
12	statement, and shall fix and determine the amount of the
13	license taxes due from such person for such quarter y-and
14	shallmakeoutastatementinduplicateshowingsuch
15	mattersyand-the-amount-of-such-license-taxes-and-shall-add
16	to-the-amount-of-such-licensetaxestwenty-fivepercent
17	thereofas-a-penalty-and-deliver-one-of-such-statements-to
18	the-state-treasurery-who-shall-proceed-to-collect-the-amount
19	of-such-license-taxes,-with-the-penalty-addedthereto,and
20	interest-on-the-whole-thereof-at-the-rate-of-twelve-per-cent
21	perannum7-from-the-date-of-the-making-of-such-statement-by
22	the-state-department-of-revenue-until-paidUpon-requestof
23	thestatetreasureritshall-be-the-duty-of-the-attorney
24	general-to-commence-and-prosecute-to-final-determinationin
25	any-court-of-competent-jurisdiction-an-action-to-collect-the

l	same." The state department of revenue shall add to the
2	amount of all such delinquent license taxes a penalty of ten
3	percent (10%) of the amount of such license taxes plus
4	interest at the rate of one percent (1%) per month or
5	fraction thereof computed on the total amount of license
6	taxes and penalty. Interest shall be computed from the date
7	the license taxes were due to the date of payment. The
8	state department of revenue shall mail to the person
9	required to file a quarterly statement and pay any license
10	tax, a letter setting forth the amount of license tax,
11	penalty and interest due and may file a copy of such letter
12	in the office of the county clerk and recorder of the county
13	in which the person resides. It shall be the duty of the
14	attorney general or any county attorney to commence, and
15	prosecute to final determination in any court of competent
16	jurisdiction, an action at law to collect the total amount
17	of license tax, penalty and interest due. The ten percent
18	(10%) penalty herein provided may be waived by the state
19	department of revenue if reasonable cause for the failure
20	and neglect to file the statement required by section
21	34-1106 is provided to the said department.
2 2	The license tax assessed against any person under this
23	act, together with penalties and interest thereon, shall be
24	a lien upon any and all property owned by such person within
25	this state, which lien shall attach on the date when the

-5-

.

state department of revenue mails a letter assessing license 1 tax, penalty and interest and such lien may be enforced in 2 the name of the state of Montana in the same manner as other 3

4 liens are enforced at law."

Section 5. Sections 84-1109 and 84-1111, R.C.M. 1947, 5 6 are repealed. 7

Section 6. This act is effective on its passage and

approval. 8

-End-

56187

Approved by Committee on <u>Taxation</u>

SENATE BILL NO. 147 1 2 INTRODUCED BY ROMNEY, CETRONE, MANLEY, JERGESON, CONOVER 3 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS 84-1102, 84-1104, 84-1106, AND 84-1108, R.C.M. 1947, 5 RELATING TO THE CEMENT DEALERS' LICENSE TAX; TO REPEAL 6 7 SECTIONS 84-1109 AND 84-1111, R.C.M. 1947;-AND-PROVIDING-AN EFFECTIVE-BATE." 8 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 10 Section 1. Section 84-1102, R.C.M. 1947, is amended to 11 12 read as follows: "84-1102. License tax on sales of cement, etc. Every 13 14 person who engages in, or carries on the occupation or business in this state of retailing or selling at retail 15 cement, cement plaster, gypsum plaster, or other byproducts 16 17 of cement, must, for the year 1921, and annually each year 18 thereafter when engaged in such occupation or business, 19 procure--from-the-state-treasurer-a-license-to-engage-in-and carry-on-such-occupation-or--business--in--this--statey--and 20 21 shall-annually-pay-to-the-state-treasurer-for-such-license-a 22 tax-of-one-dollary-together-with-an-additional-sum-or-amount pay to the state department of revenue a license tax, for 23 engaging in and carrying on such business, in an amount 24 equal to four cents per barrel of three hundred seventy-six 25

SECOND READING

pounds of cement, and five cents per ton of two thousand pounds on cement plaster, gypsum plaster, or other byproducts of cement sold by such person during such year, and for the manufacturing or producing of which no person has paid or assumed a liability for the payment of any license tax to the state of Montana, under any law of this state."

8 Section 2. Section 84-1104, R.C.M. 1947, is amended to 9 read as follows:

10 "84-1104. Quarterly payment of license fee tax. The 11 said license tax of-one-dollar-shall-be-paid-by-each-person 12 within-thirty-days-after-the-end-of-the-quarter-ending-March 13 Hist-in-each-yeary-and-such-additional-license-tax of four 14 cents (\$.04) per barrel and twenty five cents (\$.05) per ton 15 shall be paid in quarterly installments for the quarters ending March 31st, June 30th, September 30th, and December 16 17 31st, in each year, beginning with the guarter ending March 18 31, 1921, and the total amount of such license tax becoming 19 due for any quarter shall be paid to the state treasurer 20 department of revenue within thirty (30) days after the end 21 of the quarter for which the same is due."

Section 3. Section 84-1106, R.C.M. 1947, is amended to
read as follows:

24 "84-1106. Quarterly statement of produce products sold
 25 on which no tax paid--payment of tax. Each and every person

-2-

```
SB 147
```

1 must, within thirty days after the guarter ending March 31. 2 1921, and within thirty days after the end of the each 3 following quarter, make--out--in---duplicate prepare a 4 statement, on forms prescribed by the state department of 5 revenue, and-deliver-to-the--state--treasurer--a--statement 6 showing the total number of barrels or tons of such 7 commodities sold by such persons during such guarter for the 8 manufacturing or production of which no person has paid. or 9 assumed liability for the payment of, any license tax to the 10 1 state of Montana under any laws of this state, together with 11 the total amount due to the state of Montana as license 12 taxes from such person for such guarter; and must within 13 thirty days, and at the same time such statement is 14 delivered to the state treasurer department of revenue, pay 15 to the state treasurer department of revenue the amount of 16 the license tax shown by such statement to be due to the 17 state of Montana for the quarter for which said statement is made. Such-statement-must-be-signed-and-verified-by-the-eath 18 of--the--individual--or--individualsy--or--by-the-presidenty 19 20 Vice-presidenty-treasurery-assistant-treasurer--or--managing 21 agent-in-this-state-of-the-associationy-joint-stock-companyy 22 syndicate---or---corporation--making--the--same.--The--state 23 treasurer-shall-file-one--copy--of--such -statement--in--his 24 office--and--deliver (-the--other--copy--thereof-to-the-state 25 department-of-revenue. The state department of revenue may -3-SB 147

1 grant a reasonable extension of time for filing statements and payment of taxes due upon good cause shown therefor." 2 Section 4. Section 84-1108, R.C.M. 1947, is amended to 3 4 read as follows: 5 *84-1108. Procedure to ascertain tax on failure of to 6 file statement -- penalty -- tax lien. If any person shall 7 fail, neglect or refuse to make or file the statement required by section 84-1106 within the time required, the Q 9 state department of revenue shall immediately after such 10 time has expired, proceed to inform itself, as best it may, 11 regarding the matters required to be set forth in such 12 statement, and shall fix and determine the amount of the 13 license taxes due from such person for such guarter,-and 14 shall--make--out--e--statement--in--duplicate--showing--such 15 matters,-and-the-amount-of-such-license-taxes-and-shall--add to--the--amount--of--such-license-taxes-twenty-five-per-cent 16 17 thereof-as-a-penalty-and-deliver-onc-of-such-statements--to 18 the-state-treasurery-who-shall-proceed-to-collect-the-amount 19 of (-such--license-taxesy-with-the-penalty-added-theretoy-and 20 interest-on-the-whole-thereof-at-the-rate-of-twelve-per-cent 21 per-annumy-from-the-date-of-the-making-of-such-statement--by the--state-department-of-revenue-until-paid,-Upon-request-of 22 23 the-state-treasurer-it-shall-be-the--duty--of -the--attorney 24 general--to-commence-and-prosecute-to-final-determination-in 25 any-court-of-competent-jurisdiction-an-action-to-collect-the

-4-

1	samer The state department of revenue shall add to the
2	amount of all such delinquent license taxes a penalty of ten
3	percent (10%) of the amount of such license taxes plus
4	interest at the rate of one percent (1%) per month or
5	fraction thereof computed on the total amount of license
6	taxes and penalty. Interest shall be computed from the date
7	the license taxes were due to the date of payment. The
8	state department of revenue shall mail to the person
9	required to file a quarterly statement and pay any license
10	tax, a letter setting forth the amount of license tax,
11	penalty and interest due and-may-file-a-copy-of-suchletter
92	in-the-office-of-the-county-clerk-and-recorder-of-the-county
13	inwhichtheperson-residesIt-shall-be-the-duty-of-the
14	attorney-general-or-any-county-attorneytocommenceyand
14 15	attorney-general-or-any-county-attorneytocommenceyand prosecutetofinal-determination-in-any-court-of-competent
15	proscentetofinal-determination-in-any-court-of-competent
15 16	prosecutetofinal-determination-in-any-court-of-competent jurisdictiony-an-action-at-law-to-collect-thetotalamount
15 16 17	prosecutetofinal-determination-in-any-court-of-competent jurisdictiony-an-action-at-law-to-collect-thetotalamount oflicensetaxypenaltyandinterest-due AND THE LETTER
15 16 17 13	prosecutetofinal-determination-in-any-court-of-competent jurisdictiony-an-action-at-law-to-collect-thetotalamount oflicensetaxypenaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT
15 16 17 13 19	prosecutetofinal-determination-in-any-court-of-competent jurisdictiony-an-action-at-law-to-collect-thetotalamount oflicensetaxypenaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN
15 16 17 13 19 20	prosecutetofinal-determination-in-any-court-of-competent jurisdictiony-an-action-at-law-to-collect-thetotalamount oflicensetaxypenaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON
15 16 17 13 19 20 21	prosecutetofinal-determination-in-any-court-of-competent jurisdictiony-an-action-at-law-to-collect-thetotalamount oflicensetaxypenaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON SHALL REMIT TO THE DEPARTMENT OF REVENUE THE FULL AMOUNT OF
15 16 17 13 19 20 21 22	prosecutetofinal-determination-in-any-court-of-competent jurisdiction,-an-action-at-law-to-collect-thetotalamount oflicensetax,penaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON SHALL REMIT TO THE DEPARTMENT OF REVENUE THE FULL AMOUNT OF LICENSE TAX, PENALTY AND INTEREST DUE WITHIN FIFTEEN (15)
15 16 17 13 19 20 21 22 23	prosecutetofinal-determination-in-any-court-of-competent jurisdictiony-an-action-at-law-to-collect-thetotalamount oflicensetaxypenaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON SHALL REMIT TO THE DEPARTMENT OF REVENUE THE FULL AMOUNT OF LICENSE TAX, PENALTY AND INTEREST DUE WITHIN FIFTEEN (15) DAYS. The ten percent (10%) penalty herein provided may be

F

~

1	required by section 84-1106 is provided to the said
2	department.
3	The-license-tax-assessed-against-any-person-underthis
4	actytogether-with-penalties-and-interest-thercony-shall-be
5	a-lien-upon-any-and-all-property-orned-by-such-person-lithin
6	this-statey-which-lien-shall-attach-onthed9-atewhenthe
7	state-department-of-revenue-mails-a-letter-assessing-license
8	tax7penaltyand-interest-and-such-lien-may-be-enforced-in
9	the-name-of-the-state-of-Montana-in-the-same-manner-as-other
10	liens-are-enforced-at-law."
11	SECTION 5. THERE IS A NEW R.C.M. SECTION THAT READS AS
12	FOLLOWS:
13	PROCEDURE FOR COLLECTION OF TAX. ALL TAX, PENALTY, AND
14	INTEREST DUE FROM ANY PERSON UNDER THIS ACT SHALL BE A LIEN
15	UPON ANY AND ALL REAL PROPERTY OF SUCH PERSON UPON THE
16	FILING OF THE STATE DEPARTMENT OF REVENUE OF THE DUPLICATE
17	OF THE STATEMENT SO MADE BY THE STATE DEPARTMENT OF REVENUE,
18	OR A CERTIFIED COPY OF ANY STATEMENT FILED BY SAID
19	DEPARTMENT IN THE OFFICE OF THE COUNTY CLERK IN THE COUNTY
20	WHERE SUCK REAL PROPERTY IS SITUATED WHICH LIEN SHALL HAVE
21	PRECEDENCE OVER ANY OTHER CLAIM, LIEN OR DEMAND THEREAFTER
22	FILED AND RECORDED AND WHICH MAY BE ENFORCED IN THE NAME OF
23	THE STATE OF MONTANA IN THE SAME MANNER AS JUDGMENT LIENS
24	ARE ENFORCED BY LAW.
2 5	Section 6. Sections 34-1109 and 84-1111, R.C.M. 1947,

Section 6. Sections 94-1109 and 84-1111, R.C.M. 1947,

-6-

are repealed. 1

.

۹.

Section-6---This-act-is-effective-on--its--passage--and 2

3 approval;

-End-

- - -7-
 - SB 147

÷

1 SENATE BILL NO. 147 2 INTRODUCED BY ROMNEY, CETRONE, MANLEY, JERGESON, CONOVER 3 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS 4 5 84-1102, 84-1104, 84-1106, AND 84-1108, R.C.M. 1947, RELATING TO THE CEMENT DEALERS' LICENSE TAX; TO REPEAL 6 SECTIONS 84-1109 AND 84-1111, R.C.M. 1947+-AND-PROVIDING-AN 7 BPPECTIVE-DATE." 8 9 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: Section 1. Section 84-1102, R.C.M. 1947, is amended to 11 read as follows: 12 *84-1102. License tax on sales of cement, etc. Every 13 14 person who engages in, or carries on the occupation or 15 business in this state of retailing or selling at retail 16 cement, cement plaster, gypsum plaster, or other byproducts 17 of cement, must, for the year 1921, and annually each year thereafter when engaged in such occupation or business, 18 19 procure--from-the-state-treasurer-a-license-to-engage-in-and 20 carry-on-such-occupation-or--business--in--this--statey--and 21 shall-annually-pay-to-the-state-treasurer-for-such-license-a 22 tax-of-one-dollary-together-with-an-additional-sum-or-amount pay to the state department of revenue a license tax, for 23 engaging in and carrying on such business, in an amount 24 equal to four cents per barrel of three hundred seventy-six 25 THIRD READING

1 pounds of cement, and five cents per ton of two thousand 2 pounds on cement plaster, gypsum plaster, or other byproducts of cement sold by such person during such year. 3 and for the manufacturing or producing of which no person · 4 has paid or assumed a liability for the payment of any 5 96 license tax to the state of Montana, under any law of this 7 state.* 8 Section 2. Section 84-1104, R.C.M. 1947, is amended to

9 read as follows:

"84-1104. Quarterly payment of license fee tax. The 10 11 said license tax of-one-dollar-shall-be-paid-by-cach-person 12 within-thirty-days-after-the-end-of-the-quarter-ending-March 13 31st-in-cach-yeary-and-such-additional-license-tax of four 14 cents (\$.04) per barrel and twenty five cents (\$.05) per ton 15 shall be paid in guarterly installments for the guarters ending March 31st, June 30th, September 30th, and December 16 17 31st, in each year, beginning with the guarter ending March 18 31, 1921, and the total amount of such license tax becoming due for any quarter shall be paid to the state treasurer 19 20 department of revenue within thirty (30) days after the end 21 of the quarter for which the same is due."

22 Section 3. Section 84-1106, R.C.M. 1947, is amended to 23 read as follows:

24 "84-1106. Quarterly statement of produce products sold
25 on which no tax paid--payment of tax. Each and every person

-2-

1 must, within thirty days after the guarter ending March 31, 2 1921, and within thirty days after the end of the each 3 following quarter, make--out--in---duplicate prepare a 4 statement. on forms prescribed by the state department of 5 revenue, and-deliver-to-the--state--treasurery--a--statement 6 showing the total number of barrels or tons of such 7 commodities sold by such persons during such guarter for the manufacturing or production of which no person has paid, or 8 assumed liability for the payment of, any license tax to the 9 10 state of Montana under any laws of this state, together with 11 the total amount due to the state of Montana as license taxes from such person for such guarter: and must within 12 thirty days, and at the same time such statement is 13 delivered to the state treasurer department of revenue, pay 14 15 to the state treasurer department of revenue the amount of 16 the license tax shown by such statement to be due to the 17 state of Montana for the quarter for which said statement is 18 made. Such-statement-must-be-signed-and-verified-by-the-oath 19 of--the--individual--or--individualsy--or--by-the-presidenty 20 Vice-presidenty-treasurery-assistant-treasurer--or--managing 21 agent-in-this-state-of-the-associationy-joint-stock-company, 22 syndicate---or---corporation--making--the--same,--The--state treasurer-shall-file-one--copy--of--such -statement--in--his 23 office--and--deliver (-the--other--copy--thereof-to-the-state 24 department-of-revenue. The state department of revenue may 25 -3-SB 147

grant a reasonable extension of time for filing statements 1 and payment of taxes due upon good cause shown therefor." 2 Section 4. Section 84-1108, R.C.M. 1947, is amended to 3 4 read as follows: *84-1108. Procedure to ascertain tax on failure of to 5 file statement -- penalty -- tax lien. If any person shall 6 fail, neglect or refuse to make or file the statement 7 required by section 84-1106 within the time required, the 8 9 state department of revenue shall immediately after such time has expired, proceed to inform itself, as best it may, 10 11 regarding the matters required to be set forth in such 12 statement, and shall fix and determine the amount of the 13 license taxes due from such person for such quarter,-and 14 shall--make--out--a--statement--in--duplicate--showing--such 15 matters, and the amount of such livense taxes and shall -- add to--the--amount--of--such-license-taxes-twentY-five-per-cent 16 17 thereof-as-a-penalty-and-deliver-one-of-such-statements--to 18 the-state-treasurery-who-shall-proceed-to-collect-the-amount 19 of (-such--license-taxesy-with-the-penalty-added-theretoy-and 20 interest-on-the-whole-thereof-at-the-rate-of-twelve-per-cent 21 per-annumy-from-the-date-of-the-making-of-such-statement--by 22 the--state-department-of-revenue-until-paid--Upon-request-of the-state-treasurer-it-shall-be-the--duty--of -the--attorncy 23 general--to-commence-and-prosecute-to-final-determination-in 24 any-court-of-competent-jurisdiction-an-action-to-collect-the 25 -4-SB 147

.

1	same. The state department of revenue shall add to the
2	amount of all such delinguent license taxes a penalty of ten
3	percent (10%) of the amount of such license taxes plus
4	interest at the rate of one percent (1%) per month or
5	fraction thereof computed on the total amount of license
6	taxes and penalty. Interest shall be computed from the date
7	the license taxes were due to the date of payment. The
8	state department of revenue shall mail to the person
9	required to file a quarterly statement and pay any license
10	tax, a letter setting forth the amount of license tax,
11	penalty and interest due and-may-file-a-copy-of-suchletter
92	in-the-office-of-the-county-clerk-and-recorder-of-the-county
13	inwhichtheperson-residesIt-shall-be-the-duty-of-the
14	attorney-general-or-any-countyattorneytocommence;and
14 15	attorney-general-or-any-countyattorneytocommenceyand proscentetofinal-determination-in-any-court-of-competent
15	prosecutetofinal-determination-in-any-court-of-competent
15 16	prosecutetofinal-determination-in-any-court-of-competent jurisdictiony-an-action-at-law-to-collect-thetotalamount
15 16 17	prosecutetofinal-determination-in-any-court-of-competent jurisdictiony-an-action-at-law-to-collect-thetotalamount oflicensetaxypenaltyandinterest-due AND THE LETTER
15 16 17 13	prosecutetofinal-determination-in-any-court-of-competent jurisdiction,-an-action-at-law-to-collect-thetotalamount oflicensetax,penaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT
15 16 17 13 19	prosecutetofinal-determination-in-any-court-of-competent jurisdiction,-an-action-at-law-to-collect-thetotalamount oflicensetax,penaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN
15 16 17 13 19 20	prosecutetofinal-determination-in-any-court-of-competent jurisdiction,-an-action-at-law-to-collect-thetotalamount oflicensetax,penaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON
15 16 17 13 19 20 21	prosecutetofinal-determination-in-any-court-of-competent jurisdiction,-an-action-at-law-to-collect-thetotalamount oflicensetax,penaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON SHALL REMIT TO THE DEPARTMENT OF REVENUE THE FULL AMOUNT OF
15 16 17 13 19 20 21 22	prosecutetofinal-determination-in-any-court-of-competent jurisdiction,-an-action-at-law-to-collect-thetotalamount oflicensetax,penaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON SHALL REMIT TO THE DEPARTMENT OF REVENUE THE FULL AMOUNT OF LICENSE TAX, PENALTY AND INTEREST DUE WITHIN FIFTEEN (15)
15 16 17 13 19 20 21 22 23	prosecutetofinal-determination-in-any-court-of-competent jurisdiction,-an-action-at-law-to-collect-thetotalamount oflicensetax,penaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON SHALL REMIT TO THE DEPARTMENT OF REVENUE THE FULL AMOUNT OF LICENSE TAX, PENALTY AND INTEREST DUE WITHIN FIFTEEN (15) DAYS. The ten percent (10%) penalty herein provided may be

...*

.....

2	department.
3	The-license-tax-assessed-against-any-person-underthis
4	actytogether-with-penalties-and-interest-thereony-shall-be
5	a-lien-upon-any-and-all-property-orned-by-such-person-Hthin
6	this-statey-which-lien-shall-attach-on-thed9-atewhenthe
7	state-department-of-revenue-mails-a-letter-assessing-license
8	taxypenaltyand-interest-and-such-lien-may-be-enforced-in
9	the-name-of-the-state-of-Montana-in-the-same-manner-as-other
10	tiens-are-enforced-at-law."
11	SECTION 5. THERE IS A NEW R.C.M. SECTION THAT READS AS
12	FOLLOWS:
13	PROCEDURE FOR COLLECTION OF TAX. ALL TAX, PENALTY, AND
14	INTEREST DUE FROM ANY PERSON UNDER THIS ACT SHALL BE A LIEN
15	UPON ANY AND ALL REAL PROPERTY OF SUCH PERSON UPON THE
16	FILING OF THE STATE DEPARTMENT OF REVENUE OF THE DUPLICATE
17	OF THE STATEMENT SO MADE BY THE STATE DEPARTMENT OF REVENUE,
18	OR A CERTIFIED COPY OF ANY STATEMENT FILED BY SAID
19	DEPARTMENT IN THE OFFICE OF THE COUNTY CLERK IN THE COUNTY
20	WHERE SUCH REAL PROPERTY IS SITUATED WHICH LIEN SHALL HAVE
21	PRECEDENCE OVER ANY OTHER CLAIM, LIEN OR DEMAND THEREAFTER
22	FILED AND RECORDED AND WHICH MAY BE ENFORCED IN THE NAME OF
23	THE STATE OF MONTANA IN THE SAME MANNER AS JUDGMENT LIENS

.

1 required by section 84-1106 is provided to the said

- 24 ARE ENFORCED BY LAW.
- 25 Section <u>6</u>. Sections 84-1109 and 84-1111, R.C.M. 1947, -6- SB 147

.

.

.

.

1 are repealed.

2 Gestion-6--This-ast-is-effective-on--its--passage--and

3 approvair

٩

٠,

-End-

-7-

1 SENATE BILL NO. 147 2 INTRODUCED BY ROMMEY, CETRONE, MANLEY, JERGESON, CONOVER 3 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS 4 84-1102, 84-1104, 84-1106, AND 84-1108, R.C.M. 1947, 5 RELATING TO THE CEMENT DEALERS' LICENSE TAX: TO REPEAL 6 SECTIONS 84-1109 AND 34-1111, R.C.M. 1947-AND-PROVIDING-AN 7 8 EFFECTIVE-DATE." 9 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 11 Section 1. Section 84-1102, R.C.M. 1947, is amended to 12 read as follows: 13 "84-1102. License tax on sales of cement, etc. Every person who engages in, or carries on the occupation or 14 business in this state of retailing or selling at retail 15 16 cement, cement plaster, gypsum plaster, or other byproducts of cement, must, for the year 1921, and annually each year 17 18 thereafter when engaged in such occupation or business, progure--from-the-state-treasurer-a-license-to-engage-in-and 19 20 carry-on-such-occupation-or--business--in--this--state---and shall-annually-pay-to-the-state-treasurer-for-such-license-a 21 22 tax-of-one-dollary-together-with-an-additional-sum-or-amount pay to the state department of revenue a license tax, for 23 24 engaging in and carrying on such business, in an amount 25 equal to four cents per barrel of three hundred seventy-six REFERENCE BILL

pounds of cement, and five cents per ton of two thousand pounds on cement plaster, gypsum plaster, or other byproducts of cement sold by such person during such year, and for the manufacturing or producing of which no person has paid or assumed a liability for the payment of any license tax to the state of Montana, under any law of this state."

8 Section 2. Section 84-1104, R.C.M. 1947, is amended to 9 read as follows:

10 *84-1104. Ouarterly payment of license fee tax. The 11 said license tax of-one-dollar-shall-be-paid-by-each-person 12 within-thirty-days-after-the-end-of-the-guarter-ending-March 13 31st-in-each-year,-and-such-additional-license-tax of four cents (\$.04) per barrel and twenty five cents (\$.05) per ton 14 15 shall be paid in quarterly installments for the quarters 16 ending March 31st, June 30th, September 30th, and December 17 31st, in each year, beginning with the guarter ending March 18 31, 1921, and the total amount of such license tax becoming 19 due for any quarter shall be paid to the state treasurer department of revenue within thirty (30) days after the end 20 21 of the quarter for which the same is due."

22 Section 3. Section 84-1106, R.C.M. 1947, is amended to 23 read as follows:

24 "84-1106. Quarterly statement of produce products sold
 25 on which no tax paid--payment of tax. Each and every person
 -2- S8 147

1

1 must. within thirty days after the quarter ending March 31, 2 1921, and within thirty days after the end of the each following quarter, make--out-in---daticate prepare a 3 4 statement, on forms prescribed by the state department of 5 revenue, and-deliver-to-the--state--treasurery--a--statement 6 showing the total number of barrels or tons of such 7 commodities sold by such persons during such quarter for the 8 manufacturing or production of which no person has paid, or 9 assumed liability for the payment of, any license tax to the state of Montana under any laws of this state, together with 10 11 the total amount due to the state of Montana as license 12 taxes from such person for such quarter; and must within 13 thirty days, and at the same time such statement is 14 delivered to the state treasurer department of revenue, pay 15 to the state treasurer department of revenue the amount of 16 the license tax shown by such statement to be due to the 17 state of Montana for the quarter for which said statement is 18 made. Such-statement-must-be-signed-and-verified-by-the-oath 19 of--the--individual--or--individualsy--or--by-the-presidenty 20 Vice-presidenty-treasurery-assistant-treasurer--or--monoging 21 agent-in-this-state-of-the-association,-joint-stock-company, 22 syndicate --- or --- corporation -- making -- the -- same, -- The -- state 23 treasurer-shall-file-one--copy--of--such--statement--in--his 24 office--and--deliver--the--other--copy--thereof-to-the-state 25 department-of-revenue. The state department of revenue may -3-SB 147

and payment of taxes due upon good cause shown therefor." 2 Section 4. Section 84-1108, R.C.M. 1947, is amended to 3 4 read as follows: 5 *84-1108. Procedure to ascertain tax on failure of to file statement -- penalty -- tax lien. If any person shall 6 fail, neglect or refuse to make or file the statement 7 required by section 84-1106 within the time required, the 8 state department of revenue shall immediately after such 9 time has expired, proceed to inform itself, as best it may, 10 regarding the matters required to be set forth in such 11 statement, and shall fix and determine the amount of the 12 license taxes due from such person for such quarter,--end 13 shall--make--oùt--u--statement--in--duplicate--showing--such 14 mattersy-and-the-amount-of-such-license-taxes-and-shall--add 15 to--the--amount--of--such-license-taxes-twenty-five-per-cent 16 thereof-as-a-penalty;-and-deliver-one-of-such-statements--to 17 the-state-treasurery-who-shall-proceed-to-collect-the-amount 18 of--such--license-taxes7-with-the-penalty-added-thereto7-and 19 interest-on-the-whole-thereof-at-the-rate-of-twelve-per-cent 20 per-annumy-from-the-date-of-the-making-of-such-statement--by 21 the--state-department-of-revenue-until-paidt-Upon-request-of 22 the-state-treasurer-it-shall-be-the--duty--of--the--attorney 23 general--to-commence-and-prosecute-to-final-determination-in 24 any-court-of-competent-jurisdiction-an-action-to-collect-the 25

-4-

grant a reasonable extension of time for filing statements

SB 0147/03

1	same. The state department of revenue shall add to the
2	amount of all such delinquent license taxes a penalty of ten
3	percent (10%) of the amount of such license taxes plus
4	interest at the rate of one percent (1%) per month or
5	fraction thereof computed on the total amount of license
6	taxes and penalty. Interest shall be computed from the date
7	the license taxes were due to the date of payment. The
8	state department of revenue shall mail to the person
9	required to file a quarterly statement and pay any license
10	tax, a letter setting forth the amount of license tax,
11	penalty and interest due and-may-file-a-copy-of-suchletter
12	in-the-office-of-the-county-elerk-and-recorder-of-the-county
13	inwhichtheperson-residesIt-shall-be-the-duty-of-the
14	attorney-general-or-any-county-attorneytocommenceyand
14 15	attorney-general-or-any-countyattorneytocommenceyand prosecutetofinal-determination-in-any-court-of-competent
15	prosecutetofinal-determination-in-any-court-of-competent
15 16	prosecutetofinal-determination-in-any-court-of-competent jurisdiction7-an-action-at-law-to-collect-thetotalamount
15 16 17	prosecutetofinal-determination-in-any-court-of-competent jurisdiction7-an-action-at-law-to-collect-thetotalamount oflicensetax7penaltyandinterest-due AND THE LETTER
15 16 17 18	prosecutetofinal-determination-in-any-court-of-competent jurisdiction-an-action-at-law-to-collect-thetotalamount oflicensetaxpenaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT
15 16 17 18 19	prosecutetofinal-determination-in-any-court-of-competent jurisdiction7-an-action-at-law-to-collect-thetotalamount oflicensetax7penaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN
15 16 17 18 19 20	prosecutetofinal-determination-in-any-court-of-competent jurisdiction;-an-action-at-law-to-collect-thetotalamount oflicensetax;penaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON
15 16 17 18 19 20 21	prosecutetofinal-determination-in-any-court-of-competent jurisdiction;-an-action-at-law-to-collect-thetotalamount oflicensetax;penaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON SHALL REMIT TO THE DEPARTMENT OF REVENUE THE FULL AMOUNT OF
15 16 17 18 19 20 21 22	prosecutetofinal-determination-in-any-court-of-competent jurisdiction;-an-action-at-law-to-collect-thetotalamount oflicensetax;penaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON SHALL REMIT TO THE DEPARTMENT OF REVENUE THE FULL AMOUNT OF LICENSE TAX, PENALTY AND INTEREST DUE WITHIN FIFTEEN (15)
15 16 17 18 19 20 21 22 23	prosecutetofinal-determination-in-any-court-of-competent jurisdiction;-an-action-at-law-to-collect-thetotalamount oflicensetax;penaltyandinterest-due AND THE LETTER SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON SHALL REMIT TO THE DEPARTMENT OF REVENUE THE FULL AMOUNT OF LICENSE TAX, PENALTY AND INTEREST DUE WITHIN FIFTEEN (15) DAYS. The ten percent (10%) penalty herein provided may be

÷

1	required by section 84-1106 is provided to the said
2	department.
3	The-license-tax-assessed-against-any-person-underthis
4	actytogether-with-penalties-and-interest-thereony-shall-be
5	a-lien-upon-any-and-all-property-owned-by-such-person-within
6	this-state7-which-lien-shall-attach-onthedatewhenthe
7	state-department-of-revenue-mails-a-letter-assessing-license
8	tax7penaltyand-interest-and-such-lien-may-be-enforced-in
9	the-name-of-the-state-of-Montana-in-the-same-manner-as-other
10	<u>liens-arc-enforced-at-lawr</u> "
11	SECTION 5. THERE IS A NEW R.C.M. SECTION THAT READS AS
12	FOLLOWS:
13	PROCEDURE FOR COLLECTION OF TAX. ALL TAX, PENALTY, AND
14	INTEREST DUE FROM ANY PERSON UNDER THIS ACT SHALL BE A LIEN
15	UPON ANY AND ALL REAL PROPERTY OF SUCH PERSON UPON THE
16	FILING OF THE STATE DEPARTMENT OF REVENUE OF THE DUPLICATE
17	OF THE STATEMENT SO MADE BY THE STATE DEPARTMENT OF REVENUE,
18	OR A CERTIFIED COPY OF ANY STATEMENT FILED BY SAID
19	DEPARTMENT IN THE OFFICE OF THE COUNTY CLERK IN THE COUNTY
20	WHERE SUCH REAL PROPERTY IS SITUATED WHICH LIEN SHALL HAVE
21	PRECEDENCE OVER ANY OTHER CLAIM, LIEN OR DEMAND THEREAFTER
22	FILED AND RECORDED AND WHICH MAY BE ENFORCED IN THE NAME OF
23	THE STATE OF MONTANA IN THE SAME MANNER AS JUDGMENT LIENS
24	ARE ENFORCED BY LAW.
2 5	Section <u>6</u> . Sections 84-1109 and 84-1111, R.C.M. 1947,
	-6- SB 147

1 are repealed.

2 Section-Gr-This-act-is-effective-on--its--passage--and

3 approvaly

*

-End-

-7-