

1 *Senate* BILL NO. *147*
 2 INTRODUCED BY *Ronny Cetroni, Nancy Ferguson*
 3 *Conover*

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO 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
 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
 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
 18 thereafter when engaged in such occupation or business,
 19 ~~procure--from-the-state-treasurer-a-license-to-engage-in-and~~
 20 ~~carry-on-such-occupation-or--business--in--this--state,--and~~
 21 ~~shall-annually-pay-to-the-state-treasurer-for-such-license-a~~
 22 ~~tax-of-one-dollar,-together-with-an-additional-sum-or-amount~~
 23 pay to the state department of revenue a license tax, for
 24 engaging in and carrying on such business, in an amount
 25 equal to four cents per barrel of three hundred seventy-six

1 pounds of cement, and five cents per ton of two thousand
 2 pounds on cement plaster, gypsum plaster, or other
 3 byproducts of cement sold by such person during such year,
 4 and for the manufacturing or producing of which no person
 5 has paid or assumed a liability for the payment of any
 6 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:

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 quarterly installments for the quarters
 16 ending March 31st, June 30th, September 30th, and December
 17 31st, in each year, beginning with the quarter 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."

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

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1 must, within thirty days after the quarter 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 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
 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--individuals,--or--by-the-president,~~
 20 ~~vice-president, treasurer, assistant-treasurer--or--managing~~
 21 ~~agent-in-this-state-of-the-association, joint-stock-company,~~
 22 ~~syndicate---er---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

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, ~~and~~
 14 ~~shall--make--out--a--statement--in--duplicate--showing--such~~
 15 ~~matters,--and--the--amount--of--such--license--taxes--and--shall--add~~
 16 ~~to--the--amount--of--such--license--taxes--twenty-five--per--cent~~
 17 ~~thereof--as--a--penalty,--and--deliver--one--of--such--statements--to~~
 18 ~~the--state--treasurer,--who--shall--proceed--to--collect--the--amount~~
 19 ~~of--such--license--taxes,--with--the--penalty--added--thereto,--and~~
 20 ~~interest--on--the--whole--thereof--at--the--rate--of--twelve--per--cent~~
 21 ~~per--annum,--from--the--date--of--the--making--of--such--statement--by~~
 22 ~~the--state--department--of--revenue--until--paid. Upon request--of~~
 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~~

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 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 84-1106 is provided to the said department.

22 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

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

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

7 Section 6. This act is effective on its passage and
 8 approval.

-End-

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Approved by Committee
on Taxation

SENATE BILL NO. 147

INTRODUCED BY ROMNEY, CETRONE, MANLEY, JERGESON, CONOVER

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

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
person who engages in, or carries on the occupation or
business in this state of retailing or selling at retail
cement, cement plaster, gypsum plaster, or other byproducts
of cement, 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~~
~~tax-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 four cents per barrel of three hundred seventy-six

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."

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

"84-1104. Quarterly payment of license fee tax. The
said license tax ~~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 tax~~ of four
cents (\$.04) per barrel and twenty five cents (\$.05) 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 tax becoming
due for any quarter shall be paid to the state ~~treasurer~~
department of revenue within thirty (30) days after the end
of the quarter for which the same is due."

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

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

1 must, within thirty days after the quarter 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 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
 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--individuals,--or--by-the-president,~~
 20 ~~vice-president, treasurer, 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

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,--and
 14 ~~shall--make--out--a--statement--in--duplicate--showing--such~~
 15 ~~matters,--and--the--amount--of--such--license--taxes--and--shall--add~~
 16 ~~to--the--amount--of--such--license--taxes--twenty-five-per-cent~~
 17 ~~thereof--as--a--penalty,--and--deliver--one--of--such--statements--to~~
 18 ~~the--state--treasurer,--who--shall--proceed--to--collect--the--amount~~
 19 ~~of (such--license--taxes,--with--the--penalty--added--thereto,--and~~
 20 ~~interest--on--the--whole--thereof--at--the--rate--of--twelve-per-cent~~
 21 ~~per--annum,--from--the--date--of--the--making--of--such--statement--by~~
 22 ~~the--state--department--of--revenue--until--paid. Upon request of~~
 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~~

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 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 AND THE LETTER
 18 SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT
 19 MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN
 20 [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON
 21 SHALL REMIT TO THE DEPARTMENT OF REVENUE THE FULL AMOUNT OF
 22 LICENSE TAX, PENALTY AND INTEREST DUE WITHIN FIFTEEN (15)
 23 DAYS. The ten percent (10%) penalty herein provided may be
 24 waived by the state department of revenue if reasonable
 25 cause for the failure and neglect to file the statement

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

3 ~~The license tax assessed against any person under this~~
 4 ~~act, together with penalties and interest thereon, shall be~~
 5 ~~a lien upon any and all property owned by such person within~~
 6 ~~this state which lien shall attach on the date when the~~
 7 ~~state department of revenue mails a letter assessing license~~
 8 ~~tax, penalty and 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 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.

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

1 are repealed.

2 ~~Section 6. This act is effective on its passage and~~

3 ~~approval.~~

-End-

SENATE BILL NO. 147

INTRODUCED BY ROMNEY, CETRONE, MANLEY, JERGSON, CONOVER

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

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 person who engages in, or carries on the occupation or business in this state of retailing or selling at retail cement, cement plaster, gypsum plaster, or other byproducts of cement, 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 tax-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 four cents per barrel of three hundred seventy-six

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."

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

"84-1104. Quarterly payment of license fee tax. The said license tax 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-tax of four cents (\$.04) per barrel and twenty five cents (\$.05) 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 tax becoming due for any quarter shall be paid to the state treasurer department of revenue within thirty (30) days after the end of the quarter for which the same is due."

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

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

1 must, within thirty days after the quarter 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 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
 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-individuals,-or-by-the-president,~~
 20 ~~vice-president,-treasurer,-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

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, ~~and~~
 14 ~~shall-make-out-a-statement-in-duplicate-showing-such~~
 15 ~~matters,-and-the-amount-of-such-license-taxes-and-shall-add~~
 16 ~~to-the-amount-of-such-license-taxes-twenty-five-per-cent~~
 17 ~~thereof-as-a-penalty,-and-deliver-one-of-such-statements-to~~
 18 ~~the-state-treasurer-who-shall-proceed-to-collect-the-amount~~
 19 ~~of-such-license-taxes,-with-the-penalty-added-thereto,-and~~
 20 ~~interest-on-the-whole-thereof-at-the-rate-of-twelve-per-cent~~
 21 ~~per-annum,-from-the-date-of-the-making-of-such-statement-by~~
 22 ~~the-state-department-of-revenue-until-paid,-Upon-request-of~~
 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~~

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 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 AND THE LETTER
 18 SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT
 19 MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN
 20 [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON
 21 SHALL REMIT TO THE DEPARTMENT OF REVENUE THE FULL AMOUNT OF
 22 LICENSE TAX, PENALTY AND INTEREST DUE WITHIN FIFTEEN (15)
 23 DAYS. The ten percent (10%) penalty herein provided may be
 24 waived by the state department of revenue if reasonable
 25 cause for the failure and neglect to file the statement

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

3 ~~The license tax assessed against any person under this~~
 4 ~~act together with penalties and interest thereon shall be~~
 5 ~~a lien upon any and all property owned by such person within~~
 6 ~~this state which lien shall attach on the date when the~~
 7 ~~state department of revenue mails a letter assessing license~~
 8 ~~tax, penalty and 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 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.

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

1 are repealed.

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SENATE BILL NO. 147

INTRODUCED BY ROMNEY, CETRONE, MANLEY, JERGSON, CONOVER

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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 person who engages in, or carries on the occupation or business in this state of retailing or selling at retail cement, cement plaster, gypsum plaster, or other byproducts of cement, 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 tax-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 four cents per barrel of three hundred seventy-six

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."

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

"84-1104. Quarterly payment of license fee tax. The said license tax 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-tax of four cents (\$.04) per barrel and twenty five cents (\$.05) 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 tax becoming due for any quarter shall be paid to the state treasurer department of revenue within thirty (30) days after the end of the quarter for which the same is due."

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

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

1 must, within thirty days after the quarter 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 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
 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--individuals,--or--by--the--president,~~
 20 ~~vice-president,--treasurer,--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

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,--and
 14 ~~shall--make--out--a--statement--in--duplicate--showing--such~~
 15 ~~matters,--and--the--amount--of--such--license--taxes--and--shall--add~~
 16 ~~to--the--amount--of--such--license--taxes--twenty-five-per-cent~~
 17 ~~thereof--as--a--penalty,--and--deliver--one--of--such--statements--to~~
 18 ~~the--state--treasurer,--who--shall--proceed--to--collect--the--amount~~
 19 ~~of--such--license--taxes,--with--the--penalty--added--thereto,--and~~
 20 ~~interest--on--the--whole--thereof--at--the--rate--of--twelve-per-cent~~
 21 ~~per--annum,--from--the--date--of--the--making--of--such--statement--by~~
 22 ~~the--state--department--of--revenue--until--paid. Upon request of~~
 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~~

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 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 AND THE LETTER
 18 SHALL FURTHER CONTAIN A STATEMENT THAT IF PAYMENT IS NOT
 19 MADE WITHIN SUCH TIME A LIEN MAY BE FILED AS SET FORTH IN
 20 [SECTION 4 HEREIN]. UPON RECEIPT OF SAID LETTER THE PERSON
 21 SHALL REMIT TO THE DEPARTMENT OF REVENUE THE FULL AMOUNT OF
 22 LICENSE TAX, PENALTY AND INTEREST DUE WITHIN FIFTEEN (15)
 23 DAYS. The ten percent (10%) penalty herein provided may be
 24 waived by the state department of revenue if reasonable
 25 cause for the failure and neglect to file the statement

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

3 ~~The license tax assessed against any person under this~~
 4 ~~act, together with penalties and interest thereon, shall be~~
 5 ~~a lien upon any and all property owned by such person within~~
 6 ~~this state, which lien shall attach on the date when the~~
 7 ~~state department of revenue mails a letter assessing license~~
 8 ~~tax, penalty and 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 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.

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

1 are repealed.

2 ~~Section 6. This act is effective on its passage and~~

3 approval.

-End-