

1 *Senate* BILL NO. 173
 2 INTRODUCED BY *McDermott (By request of Joint of Revenue)*
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
 5 84-1901, R.C.M. 1947, RELATING TO THE DISPOSITION OF MONEYS
 6 FROM CERTAIN LICENSE AND OTHER TAXES."

7
 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 84-1901, R.C.M. 1947, is amended to
 10 read as follows:

11 "84-1901. Disposition of moneys from certain
 12 designated license and other taxes. (1) The state treasurer
 13 shall deposit to the credit of the state general fund all
 14 moneys received by him from the collection of:

15 (a) automobile drivers' license fees under section
 16 ~~1741-11~~ 31-135;

17 (b) electric energy producers' license taxes under
 18 sections 84-1601 to 84-1609, inclusive;

19 (c) metalliferous mines license taxes under sections
 20 84-2001 to ~~84-2015~~ 84-2016, inclusive;

21 (d) telegraph license taxes under sections 84-2501 to
 22 84-2508, inclusive;

23 (e) oil producers' license taxes under sections
 24 84-2201 to 84-2211, inclusive;

25 (f) natural gas distributors' license taxes under

1 sections 84-2101 to 84-2110, inclusive;
 2 (g) liquor license taxes under ~~chapter 4 of~~ Title 4,
 3 chapter 4;

4 (h) telephone license taxes under sections 84-2601 to
 5 84-2608, inclusive; and

6 (i) inheritance and estate taxes under ~~sections~~
 7 ~~91-4401 to 91-4459, inclusive, and~~ Title 91, chapter 44.

8 (2) ~~seventy-per-centum-(70%)~~ Seventy-five percent
 9 (75%) of all moneys received from the collection of income
 10 taxes under ~~sections 84-4901 to 84-4935, inclusive,~~ Title
 11 84, chapter 49, and corporation license taxes under ~~sections~~
 12 ~~84-1501 to 84-1519, inclusive,~~ Title 84, chapter 15, and
 13 corporation income tax, Title 84, chapter 61, shall be
 14 deposited in the general fund subject to the prior pledge
 15 and appropriation of such income tax and corporation license
 16 tax collections for the payment of long-range building
 17 program bonds. The remaining twenty-five ~~per-centum~~ percent
 18 (25%) of the proceeds of the corporation license tax,
 19 corporation income tax, and income tax shall be deposited to
 20 the credit of the earmarked revenue fund for state
 21 equalization aid to the public schools of Montana.

22 (3) ~~and the~~ The state treasurer shall also deposit to the
 23 credit of the state general fund all moneys received by him
 24 from the collection of license taxes, fees and from all
 25 other sources under the operation of the Montana Beer Act,

1 ~~and-being~~ sections 4-301 to 4-356, inclusive, and all net
2 revenues and receipts received by him from and under the
3 operation of the State Liquor Control Act, ~~being~~ sections
4 4-101 to 4-237, inclusive."

-End-

Approved by Committee
on Taxation

1 SENATE BILL NO. 173
2 INTRODUCED BY MCOMBER
3 (BY REQUEST OF DEPARTMENT OF REVENUE)
4
5 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
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16 (a) automobile drivers' license fees under section
17 ~~1741-117~~ 31-135;
18 (b) electric energy producers' license taxes under
19 sections 84-1601 to 84-1609, inclusive;
20 (c) metalliferous mines license taxes under sections
21 84-2001 to ~~84-2015~~ 84-2016, inclusive;
22 (d) telegraph license taxes under sections 84-2501 to
23 84-2509, inclusive;
24 (e) oil producers' license taxes under sections
25 84-2201 to 84-2211, inclusive;

1 (f) natural gas distributors' license taxes under
2 sections 84-2101 to 84-2110, inclusive;
3 (g) liquor license taxes under ~~chapter-4-of~~ Title 47
4 ~~chapter-4~~;
5 (h) telephone license taxes under sections 84-2601 to
6 84-2608, inclusive; and
7 (i) inheritance and estate taxes under sections
8 ~~91-4401-to-91-4459,-inclusive,-and~~ Title 91, chapter 44.
9 (2) ~~seventy--per--centum--(70%)~~ Seventy-five percent
10 (75%) of all moneys received from the collection of income
11 taxes under ~~sections-84-4901-to--84-4935,-inclusive,~~ Title
12 84, chapter 49, and corporation license taxes under sections
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17 tax collections for the payment of long-range building
18 program bonds. The remaining twenty-five ~~per-centum~~ percent
19 (25%) of the proceeds of the corporation license tax,
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21 the credit of the earmarked revenue fund for state
22 equalization aid to the public schools of Montana.
23 (3) ~~and-the~~ The state treasurer shall also deposit to the
24 credit of the state general fund all moneys received by him
25 from the collection of license taxes, fees and from all

1 other sources under the operation of the Montana Beer Act,
2 ~~and--being~~ sections 4-301 to 4-356, inclusive, and all net
3 revenues and receipts received by him from and under the
4 operation of the State Liquor Control Act, ~~being~~ sections
5 4-101 to 4-237, inclusive OR AS THOSE SECTIONS MAY BE
6 RENUMBERED OR AMENDED.*

-End-

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23 84-2508, inclusive;

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25 84-2201 to 84-2211, inclusive;

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2 sections 84-2101 to 84-2110, inclusive;

3 (g) liquor license taxes under ~~chapter 4 of~~ Title 4,
4 chapter 4;

5 (h) telephone license taxes under sections 84-2601 to
6 84-2608, inclusive; and

7 (i) inheritance and estate taxes under ~~sections~~
8 ~~91-4401 to 91-4459, inclusive, and~~ Title 91, chapter 44.

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11 taxes under ~~sections 84-4901 to 84-4935, inclusive, Title~~
12 84, chapter 49, and corporation license taxes under ~~sections~~
13 ~~84-1501 to 84-1519, inclusive, Title 84, chapter 15, and~~
14 corporation income tax, Title 84, chapter 61, shall be
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17 tax collections for the payment of long-range building
18 program bonds. The remaining twenty-five ~~per-centum percent~~
19 (25%) of the proceeds of the corporation license tax,
20 corporation income tax, and income tax shall be deposited to
21 the credit of the earmarked revenue fund for state
22 equalization aid to the public schools of Montana.

23 (3) ~~and the~~ The state treasurer shall also deposit to the
24 credit of the state general fund all moneys received by him
25 from the collection of license taxes, fees and from all

1 other sources under the operation of the Montana Beer Act,
2 ~~and--being~~ sections 4-301 to 4-356, inclusive, and all net
3 revenues and receipts received by him from and under the
4 operation of the State Liquor Control Act, ~~being~~ sections
5 4-101 to 4-237, inclusive OR AS THOSE SECTIONS MAY BE
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-End-

1 SENATE BILL NO. 173
 2 INTRODUCED BY MCOMBER
 3 (BY REQUEST OF DEPARTMENT OF REVENUE)
 4
 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
 6 34-1901, R.C.M. 1947, RELATING TO THE DISPOSITION OF MONEYS
 7 FROM CERTAIN LICENSE AND OTHER TAXES."
 8
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 10 Section 1. Section 34-1901, R.C.M. 1947, is amended to
 11 read as follows:
 12 "34-1901. Disposition of moneys from certain
 13 designated license and other taxes. (1) The state treasurer
 14 shall deposit to the credit of the state general fund all
 15 moneys received by him from the collection of:
 16 (a) automobile drivers' license fees under section
 17 ~~1741-117~~ 31-135;
 18 (b) electric energy producers' license taxes under
 19 sections 34-1601 to 34-1609, inclusive;
 20 (c) metalliferous mines license taxes under sections
 21 34-2001 to ~~34-2015~~ 34-2016, inclusive;
 22 (d) telegraph license taxes under sections 34-2501 to
 23 34-2508, inclusive;
 24 (e) oil producers' license taxes under sections
 25 34-2201 to 34-2211, inclusive;

1 (f) natural gas distributors' license taxes under
 2 sections 34-2101 to 34-2110, inclusive;
 3 (g) liquor license taxes under ~~chapter-4-of~~ Title 4,
 4 chapter-4;
 5 (h) telephone license taxes under sections 34-2601 to
 6 34-2608, inclusive; and
 7 (i) inheritance and estate taxes under ~~sections~~
 8 ~~91-4401-to-91-4459,-inclusive,-and~~ Title 91, chapter 44.
 9 (2) ~~seventy--per--centum--(70%)~~ Seventy-five percent
 10 (75%) of all moneys received from the collection of income
 11 taxes under ~~sections-34-4901-to-34-4935,-inclusive,~~ Title
 12 84, chapter 49, and corporation license taxes under ~~sections~~
 13 ~~34-1501--to--34-1519--inclusive,~~ Title 84, chapter 15, and
 14 corporation income tax, Title 84, chapter 61, shall be
 15 deposited in the general fund subject to the prior pledge
 16 and appropriation of such income tax and corporation license
 17 tax collections for the payment of long-range building
 18 program bonds. The remaining twenty-five ~~per-centum~~ percent
 19 (25%) of the proceeds of the corporation license tax,
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 21 the credit of the earmarked revenue fund for state
 22 equalization aid to the public schools of Montana.
 23 (3) ~~and-the~~ The state treasurer shall also deposit to the
 24 credit of the state general fund all moneys received by him
 25 from the collection of license taxes, fees and from all

1 other sources under the operation of the Montana Beer Act,
2 ~~and--being~~ sections 4-301 to 4-356, inclusive, and all net
3 revenues and receipts received by him from and under the
4 operation of the State Liquor Control Act, ~~being~~ sections
5 4-101 to 4-237, inclusive OR AS THOSE SECTIONS MAY BE
6 RENUMBERED OR AMENDED."

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