

1 *Senate* BILL NO. *319*
 2 INTRODUCED BY *Robert Nelson Aber*

3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
 5 60-145, R.C.M. 1947, TO PROVIDE THAT THE PRIVILEGE AND
 6 LICENSE TAX ON OIL AND GAS PRODUCERS SHALL BE DUE AT THE
 7 TIME THE OIL AND GAS IS MARKETED."

8
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 10 Section 1. Section 60-145, R.C.M. 1947, is amended to
 11 read as follows:

12 "60-145. Privilege and license tax -- quarterly
 13 statements -- penalties -- drilling permit fees -- oil and
 14 gas conservation moneys. (1) For the purpose of providing
 15 funds for defraying the expenses of the operation and
 16 enforcement of this chapter, and expenses of the board, the
 17 operators and producers of oil and gas shall pay an
 18 assessment not to exceed the amounts set forth in the
 19 following schedule on each barrel of crude petroleum
 20 originally produced, saved and marketed or stored within the
 21 state, or exported from the state, and on each ten thousand
 22 (10,000) cubic feet of natural gas produced, saved and
 23 marketed or stored within the state, or exported therefrom:

24 (a) On leases on which wells are producing an average
 25 of twenty-five (25) barrels of crude petroleum per day, or

1 less, an assessment not to exceed three-eighths of one cent
 2 (3/8¢) per barrel;

3 (b) On leases on which wells are producing an average
 4 of more than twenty-five (25) barrels of crude petroleum per
 5 day, an assessment not to exceed three-fourths of one cent
 6 (3/4¢) per barrel; and,

7 (c) On wells producing, saving and marketing, storing,
 8 or exporting, natural gas, the operators and producers shall
 9 pay an assessment not to exceed two and one-half (2 1/2)
 10 mills per ten thousand (10,000) cubic feet of natural gas
 11 where said gas is marketed for less than fifteen cents (15¢)
 12 per thousand (1,000) cubic feet and an assessment not to
 13 exceed five (5) mills per ten thousand (10,000) cubic feet
 14 of natural gas where said gas is marketed for fifteen cents
 15 (15¢) or more per thousand (1,000) cubic feet.

16 (2) The board shall by order, without prior notice, or
 17 hearing, fix the amount of the assessments and may, from
 18 time to time, without prior notice or hearing, reduce or
 19 increase the amount thereof as, in its judgment, the
 20 expenses chargeable against the oil and gas conservation
 21 fund may require; however, the assessments fixed by the
 22 board may not exceed the limits prescribed in this section.
 23 The amounts of the assessments shall be a percentage factor
 24 (not to exceed one hundred percent (100%)) of the rates set
 25 forth in subsections (a), (b), and (c) above, and the same

INTRODUCED BILL

1 percentage factor shall be applied by the board in fixing
 2 the amount of the assessment on each barrel of crude
 3 production and each ten thousand (10,000) cubic feet of
 4 natural gas mentioned in those subsections. The producers of
 5 the crude petroleum and natural gas shall pay the
 6 assessments on each barrel of crude petroleum and each ten
 7 thousand (10,000) cubic feet of natural gas produced for
 8 themselves, as well as for others, including royalty
 9 holders, and the producers shall be reimbursed for the
 10 payments made on crude oil and natural gas produced for
 11 others in the same manner as they are reimbursed for net
 12 proceeds tax paid on crude petroleum or natural gas produced
 13 for others under section 84-6208.

14 (3) For the purposes of this section, a "lease" means
 15 that particularly described tract of land contained in a
 16 contract in writing whereby a person having a legal estate
 17 in the land so described conveys a portion of his interest
 18 to another, in consideration of a certain rental or other
 19 recompense or consideration. Further, for the purposes of
 20 this section, leases owned or operated by one (1) lessee
 21 which in whole or in part cover or affect an underground
 22 reservoir containing a common accumulation of crude
 23 petroleum oil or natural gas, or both, or which are
 24 encompassed within or affected by one (1) particular unit
 25 agreement shall be considered as one (1) lease relative to

1 payments to be made under this section.

2 (4) In addition to the above-mentioned privilege and
 3 license tax, a person, before commencing the drilling of an
 4 oil or gas well or stratigraphic test well or core hole,
 5 shall secure from the board a drilling permit and shall pay
 6 to the board therefor the following amounts: for each well
 7 whose estimated depth is thirty-five hundred (3500) feet or
 8 less, twenty-five dollars (\$25); from thirty-five hundred
 9 and one (3501) feet to seven thousand (7,000) feet,
 10 seventy-five dollars (\$75); seven thousand (7,000) feet and
 11 deeper, one hundred fifty dollars (\$150).

12 (5) Each producer of crude petroleum in the state
 13 shall, not later than the last day of each of the calendar
 14 months of February, May, August and November, of each
 15 calendar year, render a true statement to the state
 16 treasurer of the state, and a duplicate thereof to the
 17 board, duly signed and sworn to, of all crude petroleum
 18 produced and marketed by him in this state during the
 19 preceding quarter, and containing such other information as
 20 the board may require, and shall accompany the statement
 21 with the payment to the state treasurer of the assessment
 22 provided for in subsection (1) of this section, for the
 23 period covered by the statement. Each producer of natural
 24 gas in the state shall render like statements to the state
 25 treasurer of all natural gas produced and marketed by him in

1 this state, and shall make payment of the assessment
2 provided for in subsection (1) of this section, at such
3 times and for such periods as may be prescribed by rule of
4 the board. Any producer carrying on business at more than
5 one (1) place or location in this state may include all
6 those places of business in one (1) statement. The
7 assessment imposed herein shall be due at the time the oil
8 or natural gas is marketed.

9 (6) An assessment not paid within the time specified is
10 delinquent, and a penalty of twenty-five percent (25%)
11 thereof shall be added thereto and the whole thereof shall
12 bear interest at the rate of one percent (1%) per month from
13 the date of delinquency until paid. Upon request of the
14 board the attorney general shall commence and prosecute to
15 final determination in any court of competent jurisdiction
16 an action at law to collect the same.

17 (7) All money collected under this chapter shall be
18 deposited in the earmarked revenue fund by the state
19 treasurer of the state, and shall be used for the purpose of
20 paying all expenses of the board and for no other purpose;
21 all these moneys shall be used by the board subject to the
22 approval of the department of administration and biennial
23 appropriations by the ~~legislative-assembly~~ legislature."

-End-

Approved by Committee
on Taxation

SENATE BILL NO. 319

INTRODUCED BY KOLSTAD, NELSON, ABER

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION 60-145, R.C.M. 1947, TO PROVIDE THAT THE PRIVILEGE AND LICENSE TAX ON OIL AND GAS PRODUCERS SHALL BE DUE AT THE TIME THE OIL AND GAS IS MARKETED."

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

Section 1. Section 60-145, R.C.M. 1947, is amended to read as follows:

"60-145. Privilege and license tax -- quarterly statements -- penalties -- drilling permit fees -- oil and gas conservation moneys. (1) For the purpose of providing funds for defraying the expenses of the operation and enforcement of this chapter, and expenses of the board, the operators and producers of oil and gas shall pay an assessment not to exceed the amounts set forth in the following schedule on each barrel of crude petroleum originally produced, saved and marketed or stored within the state, or exported from the state, and on each ten thousand (10,000) cubic feet of natural gas produced, saved and marketed or stored within the state, or exported therefrom:

(a) On leases on which wells are producing an average of twenty-five (25) barrels of crude petroleum per day, or

less, an assessment not to exceed three-eighths of one cent (3/8¢) per barrel;

(b) On leases on which wells are producing an average of more than twenty-five (25) barrels of crude petroleum per day, an assessment not to exceed three-fourths of one cent (3/4¢) per barrel; and,

(c) On wells producing, saving and marketing, storing, or exporting, natural gas, the operators and producers shall pay an assessment not to exceed two and one-half (2 1/2) mills per ten thousand (10,000) cubic feet of natural gas where said gas is marketed for less than fifteen cents (15¢) per thousand (1,000) cubic feet and an assessment not to exceed five (5) mills per ten thousand (10,000) cubic feet of natural gas where said gas is marketed for fifteen cents (15¢) or more per thousand (1,000) cubic feet.

(2) The board shall by order, without prior notice, or hearing, fix the amount of the assessments and may, from time to time, without prior notice or hearing, reduce or increase the amount thereof as, in its judgment, the expenses chargeable against the oil and gas conservation fund may require; however, the assessments fixed by the board may not exceed the limits prescribed in this section. The amounts of the assessments shall be a percentage factor (not to exceed one hundred percent (100%)) of the rates set forth in subsections (a), (b), and (c) above, and the same

1 percentage factor shall be applied by the board in fixing
 2 the amount of the assessment on each barrel of crude
 3 production and each ten thousand (10,000) cubic feet of
 4 natural gas mentioned in those subsections. The producers of
 5 the crude petroleum and natural gas shall pay the
 6 assessments on each barrel of crude petroleum and each ten
 7 thousand (10,000) cubic feet of natural gas produced for
 8 themselves, as well as for others, including royalty
 9 holders, and the producers shall be reimbursed for the
 10 payments made on crude oil and natural gas produced for
 11 others in the same manner as they are reimbursed for net
 12 proceeds tax paid on crude petroleum or natural gas produced
 13 for others under section 84-6208.

14 (3) For the purposes of this section, a "lease" means
 15 that particularly described tract of land contained in a
 16 contract in writing whereby a person having a legal estate
 17 in the land so described conveys a portion of his interest
 18 to another, in consideration of a certain rental or other
 19 recompense or consideration. Further, for the purposes of
 20 this section, leases owned or operated by one (1) lessee
 21 which in whole or in part cover or affect an underground
 22 reservoir containing a common accumulation of crude
 23 petroleum oil or natural gas, or both, or which are
 24 encompassed within or affected by one (1) particular unit
 25 agreement shall be considered as one (1) lease relative to

1 payments to be made under this section.

2 (4) In addition to the above-mentioned privilege and
 3 license tax, a person, before commencing the drilling of an
 4 oil or gas well or stratigraphic test well or core hole,
 5 shall secure from the board a drilling permit and shall pay
 6 to the board therefor the following amounts: for each well
 7 whose estimated depth is thirty-five hundred (3500) feet or
 8 less, twenty-five dollars (\$25); from thirty-five hundred
 9 and one (3501) feet to seven thousand (7,000) feet,
 10 seventy-five dollars (\$75); seven thousand (7,000) feet and
 11 deeper, one hundred fifty dollars (\$150).

12 (5) Each producer of crude petroleum in the state
 13 shall, not later than the last day of each of the calendar
 14 months of February, May, August and November, of each
 15 calendar year, render a true statement to the state
 16 treasurer of the state, and a duplicate thereof to the
 17 board, duly signed and sworn to, of all crude petroleum
 18 produced and marketed by him in this state during the
 19 preceding quarter, and containing such other information as
 20 the board may require, and shall accompany the statement
 21 with the payment to the state treasurer of the assessment
 22 provided for in subsection (1) of this section, for the
 23 period covered by the statement. Each producer of natural
 24 gas in the state shall render like statements to the state
 25 treasurer of all natural gas produced and marketed by him in

1 this state, and shall make payment of the assessment
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3 times and for such periods as may be prescribed by rule of
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5 one (1) place or location in this state may include all
6 those places of business in one (1) statement. The
7 assessment imposed herein shall be due at the time the oil
8 or natural gas is marketed. OIL OR NATURAL GAS SHALL BE
9 DEEMED MARKETED WHEN IT IS REMOVED FROM THE PROPERTY FROM
10 WHICH IT WAS PRODUCED.

11 (6) An assessment not paid within the time specified is
12 delinquent, and a penalty of twenty-five percent (25%)
13 thereof shall be added thereto and the whole thereof shall
14 bear interest at the rate of one percent (1%) per month from
15 the date of delinquency until paid. Upon request of the
16 board the attorney general shall commence and prosecute to
17 final determination in any court of competent jurisdiction
18 an action at law to collect the same.

19 (7) All money collected under this chapter shall be
20 deposited in the earmarked revenue fund by the state
21 treasurer of the state, and shall be used for the purpose of
22 paying all expenses of the board and for no other purpose;
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