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LC 1140

Senete BILL NO. 3/9 1 INTRODUCED BY Kileted Nilon Aber 2 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."

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 -- guarterly 13 statements -- penalties -- drilling permit fees -- oil and gas conservation moneys. (1) For the purpose of providing 14 funds for defraying the expenses of the operation and 15 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 schedule on each barrel of crude petroleum 19 following originally produced, saved and marketed or stored within the 20 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: (a) On leases on which wells are producing an average 24 25 of twenty-five (25) barrels of crude petroleum per day, or

INTRODUCED BILL

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

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1 percentage factor shall be applied by the board in fixing 2 the amount of the assessment on each barrel of crude production and each ten thousand (10,000) cubic feet of 3 natural gas mentioned in those subsections. The producers of 4 crude petroleum and natural gas shall pay the 5 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 payments made on crude oil and natural gas produced for 10 others in the same manner as they are reimbursed for net 11 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 contract in writing whereby a person having a legal estate 16 in the land so described conveys a portion of his interest 17 . to another, in consideration of a certain rental or other 18 19 recompense or consideration. Further, for the purposes of 20 this section, leases owned or operated by one (1) lessee which in whole or in part cover or affect an underground 21 22 reservoir containing a common accumulation of crude petroleum oil or natural gas, or both, or which are 23 encompassed within or affected by one (1) particular unit 24 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 oil or gas well or stratigraphic test well or core hole, 4 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 less, twenty-five dollars (\$25); from thirty-five hundred 8 9 one (3501) feet to seven thousand (7,000) feet, and 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 shall, not later than the last day of each of the calendar 13 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 guarter, and containing such other information as 20 the board may require, and shall accompany the statement with the payment to the state treasurer of the assessment 21 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

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1 this state, and shall make payment of the assessment 2 provided for in subsection (1) of this section, at such times and for such periods as may be prescribed by rule of 3 the board. Any producer carrying on business at more than 4 one (1) place or location in this state may include all 5 those places of business in one (1) statement. 6 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%) thereof shall be added thereto and the whole thereof shall 11 bear interest at the rate of one percent (1%) per month from 12 the date of delinquency until paid. Upon request of the 13 14 board the attorney general shall commence and prosecute to final determination in any court of competent jurisdiction 15 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 legislature."

-End-

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LC 1140

SB 319

SB 0319/02

Approved by Committee on Taxation

1 SENATE BILL NO. 319 2 INTRODUCED BY KOLSTAD, NELSON, ABER 3 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION 4 60-145, R.C.M. 1947, TO PROVIDE THAT THE PRIVILEGE AND 5 LICENSE TAX ON OIL AND GAS PRODUCERS SHALL BE DUE AT THE б TIME THE OIL AND GAS IS MARKETED." 7 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 9 10 Section 1. Section 60-145, R.C.M. 1947, is amended to read as follows: 11 12 "60-145. Privilege and license tax -- quarterly statements -- penalties -- drilling permit fees -- oil and 13 gas conservation moneys. (1) For the purpose of providing 14 funds for defraying the expenses of the operation and 15 enforcement of this chapter, and expenses of the board, the 16 17 operators and producers of oil and gas shall pay an assessment not to exceed the amounts set forth in the 18 following schedule on each barrel of crude petroleum 19 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

SECOND READING

l less, an assessment not to exceed three-eighths of one cent
(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 pay an assessment not to exceed two and one-half (2 1/2) 9 10 mills per ten thousand (10,000) cubic feet of natural gas 11 where said gas is marketed for less than fifteen cents (15c)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 -2-SB 319

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 natural gas mentioned in those subsections. The producers of 4 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 agreement shall be considered as one (1) lease relative to 25 - 3-SB 319

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 oil or gas well or stratigraphic test well or core hole, 4 shall secure from the board a drilling permit and shall pay 5 to the board therefor the following amounts: for each well 6 whose estimated depth is thirty-five hundred (3500) feet or 7 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 treasurer of the state, and a duplicate thereof to the 16 17 board, duly signed and sworn to, of all crude petroleum 18 produced and marketed by him in this state during the 19 preceding guarter, 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 provided for in subsection (1) of this section, for the 22 23 period covered by the statement. Each producer of natural 24 gas in the state shall render like statements to the state treasurer of all natural gas produced and marketed by him in 25 SB 319 -4-

this state, and shall make payment of the assessment 1 provided for in subsection (1) of this section, at such 2 times and for such periods as may be prescribed by rule of 3 the poard. Any producer carrying on business at more than 4 one (1) place or location in this state may include all 5 those places of business in one (1) statement. б 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 board the attorney general shall commence and prosecute to 16 17 final determination in any court of competent jurisdiction 13 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; 23 all these moneys shall be used by the board subject to the approval of the department of administration and biennial 24 25 appropriations by the legislative-assembly legislature." -End--5-SB 319 SB 0319/02

1 SENATE BILL NO. 319 2 INTRODUCED BY KOLSTAD, NELSON, ABER 3 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION 4 60-145. R.C.M. 1947, TO PROVIDE THAT THE PRIVILEGE AND 5 LICENSE TAX ON OIL AND GAS PRODUCERS SHALL BE DUE AT THE 6 TIME THE OIL AND GAS IS MARKETED." 7 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: э. Section 1. Section 60-145, R.C.M. 1947, is amended to 10 11 read as follows: "60-145. Privilege and license tax, -- quarterly 12 statements -- penalties -- drilling permit fees -- oil and 13 gas conservation moneys. (1) For the purpose of providing 14 funds for defraying the expenses of the operation and 15 enforcement of this chapter, and expenses of the board, the 16 17 operators and producers of oil and gas shall pay an assessment not to exceed the amounts set forth in the 18 following schedule on each barrel of crude petroleum 19 originally produced, saved and marketed or stored within the 20 state, or exported from the state, and on each ten thousand 21 (10.000) cubic feet of natural gas produced, saved and 22 23 marketed or stored within the state, or exported therefrom: 24 (a) On leases on which wells are producing an average of twenty-five (25) barrels of crude petroleum per day, or 25

THIRD READING

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

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
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7 (c) On wells producing, saving and marketing, storing, 8 or exporting, natural gas, the operators and producers snall pay an assessment not to exceed two and one-nalf (2 1/2)9 10 mills per ten thousand (10,000) cubic feet of natural gas where said gas is marketed for less than fifteen cents $(15\diamond)$ 11 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.

(2) The board shall by order, without prior notice, or 16 17 hearing, fix the amount of the assessments and may, from 18 time to time, without prior notice or hearing, reduce or increase the amount thereof as, in its judgment, the 19 expenses chargeable against the oil and gas conservation 20 21 fund may require; however, the assessments fixed by the board may not exceed the limits prescribed in this section. 22 23 The amounts of the assessments shall be a percentage factor 24 (not to exceed one hundred percent (100%)) of the rates set forth in subsections (a), (b), and (c) above, and the same 25 SB 319 -2-

1 percentage factor shall be applied by the board in fixing the amount of the assessment on each barrel of crude 2 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 thousand (10,000) cubic feet of natural gas produced for 7 8 themselves, as well as for others, including royalty holders, and the producers shall be reimbursed for the 9 payments made on crude oil and natural gas produced for 10 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 reservoir containing a common accumulation of crude 22 23 petroleum oil or natural gas, or both, or which are 24 encompassed within or affected by one (1) particular unit agreement shall be considered as one (1) lease relative to 25 -3-SB 319

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 nole, 5 shall secure from the board a drilling permit and shall pay 6 to the board therefor the following amounts: for each well whose estimated depth is thirty-five hundred (3500) feet or 7 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 Jovember, 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 treasurer of all natural gas produced and marketed by him in 25 -4-SB 319

this state, and shall make payment of the assessment 1 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 or natural gas is marketed. OIL OR NATURAL GAS SHALL BE 8 DEEMED MARKETED WHEN IT IS REMOVED FROM THE PROPERTY FROM 9 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 13 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; 23 all these moneys shall be used by the board subject to the approval of the department of administration and biennial 24 25 appropriations by the legislative-assembly legislature." -End-SB 319 -5-

1	SENATE BILL NO. 319	1	less, an assessment not to exceed three-eighths of one cent
2	INTRODUCED BY KOLSTAD, NELSON, ABER	2	(3/8¢) per barrel;
3		3	(b) On leases on which wells are producing an average
4	A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION	4	of more than twenty-five (25) barrels of crude petroleum per
5	60-145, R.C.M. 1947, TO PROVIDE THAT THE PRIVILEGE AND	5	day, an assessment not to exceed three-fourths of one cent
6	LICENSE TAX ON OIL AND GAS PRODUCERS SHALL BE DUE AT THE	6	(3/4¢) per barrel; and,
7	TIME THE OIL AND GAS IS MARKETED."	7	(c) On wells producing, saving and marketing, storing,
8		8	or exporting, natural gas, the operators and producers shall
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:	9	pay an assessment not to exceed two and one-half (2 $1/2$)
10	Section 1. Section 60-145, R.C.M. 1947, is amended to	10	mills per ten thousand (10,000) cubic feet of natural gas
11	read as follows:	11	where said gas is marketed for less than fifteen cents (15¢)
12	60-145. Privilege and license tax quarterly	12	per thousand (1,000) cubic feet and an assessment not to
13	statements penalties drilling permit fees oil and	13	exceed five (5) mills per ten thousand (10,000) cubic feet
14	gas conservation moneys. (1) For the purpose of providing	14	of natural gas where said gas is marketed for fifteen cents
15	funds for defraying the expenses of the operation and	15	(15¢) or more per thousand (1,000) cubic feet.
16	enforcement of this chapter, and expenses of the board, the	16	(2) The board shall by order, without prior notice, or
17	operators and producers of oil and gas shall pay an	17	hearing, fix the amount of the assessments and may, from
18	assessment not to exceed the amounts set forth in the	18	time to time, without prior notice or hearing, reduce or
19	following schedule on each barrel of crude petroleum	19	increase the amount thereof as, in its judgment, the
20	originally produced, saved and marketed or stored within the	20	expenses chargeable against the oil and gas conservation
21	state, or exported from the state, and on each ten thousand	21	fund may require; however, the assessments fixed by the
22	(10,000) cubic feet of natural gas produced, saved and	22	board may not exceed the limits prescribed in this section.
23	marketed or stored within the state, or exported therefrom:	23	The amounts of the assessments shall be a percentage factor
24	(a) On leases on which wells are producing an average	24	(not to exceed one hundred percent (100%)) of the rates set
25	of twenty-five (25) barrels of crude petroleum per day, or	25	forth in subsections (a), (b), and (c) above, and the same

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SB 0319/02

SB 319

REFERENCE BILL

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1 payments to be made under this section.

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

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this state, and shall make payment of the assessment 1 provided for in subsection (1) of this section, at such 2 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 assessment imposed herein shall be due at the time the oil 7 or natural gas is marketed. OIL OR NATURAL GAS SHALL BE 8 DEEMED MARKETED WHEN IT IS REMOVED FROM THE PROPERTY FROM 9 10 WHICH IT WAS PRODUCED.

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