

1 HB BILL NO. 95
 2 INTRODUCED BY FAGE Williams
 3 BY REQUEST OF THE DEPARTMENT OF REVENUE
 4
 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS
 6 84-5902, 84-5906, AND 84-5907, R.C.M. 1947, RELATING TO THE
 7 MICACEOUS MINERAL MINES LICENSE TAX."

8
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 10 Section 1. Section 84-5902, R.C.M. 1947, is amended to
 11 read as follows:
 12 "84-5902. Persons subject to tax. Every person engaged
 13 in or carrying on the business of working or operating any
 14 mine or mining property in the state of Montana from which
 15 vermiculite, perlite, kerriter, maconite, or any other
 16 micaceous minerals or ~~hydrous silicates~~ are mined,
 17 extracted, or produced, must, for the year 1951 and each
 18 year thereafter, when engaged in or carrying on such
 19 business in this state, pay to the state department of
 20 revenue, for the exclusive use and benefit of the state of
 21 Montana, a license tax for engaging in and carrying on such
 22 business, in an amount equal to five (5) cents per ton of
 23 two thousand (2,000) pounds for each and every ton of
 24 concentrates mined, extracted, or produced by such person

1 during such year."
 2 Section 2. Section 84-5906, R.C.M. 1947, is amended to
 3 read as follows:
 4 "84-5906. Quarterly statement -- payment of tax. Each
 5 and every person must, within ~~thirty (30)~~ days after the
 6 quarter ending March 31, 1951, and within ~~thirty (30)~~ days
 7 after the end of each following quarter, make out, on forms
 8 prescribed by the state department of revenue, and deliver
 9 to the state department of revenue, a statement showing the
 10 total number of tons of concentrates of vermiculite,
 11 perlite, kerrite, maconite, or any other micaceous minerals
 12 or ~~hydrous silicates~~ mined or produced by such person,
 13 during each month of such quarter and during the whole
 14 quarter, and such other information as ~~said the board~~
 15 ~~department~~ may require, together with the total amount due
 16 to the state as license taxes for such quarter, and must,
 17 within such ~~thirty (30)~~ days, and at the same time such
 18 statement is delivered to the state department of ~~revenue,~~
 19 pay to the state department of revenue the amount of the
 20 license taxes shown by such statement to be due to the state
 21 of Montana for the quarter for which such statement is made.
 22 ~~Such statement must be signed and verified by the oath of~~
 23 ~~the individual or individuals, or by the president,~~
 24 ~~vice-president, treasurer, assistant treasurer, or managing~~
 25 ~~agent in this state of the association, corporation or~~

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1 ~~joint-stock company making the same~~ Any such person engaged
 2 in carrying on such business at more than one place or
 3 operating more than one mine in this state may include all
 4 thereof in one statement. The department may grant a
 5 reasonable extension of time for filing statements and
 6 payment of taxes due upon good cause shown therefor."

7 Section 3. Section 84-5907, R.C.M. 1947, is amended to
 8 read as follows:

9 "84-5907. Failure to file statement — determination
 10 of tax — collection. (1) If any person shall fail,
 11 neglect, or refuse to file any statement required by section
 12 84-5906 within the time required, or shall fail to pay the
 13 tax required by this act on or before the date such payment
 14 is due, the state department of revenue shall, immediately
 15 after such time has expired, proceed to inform itself as
 16 best it may regarding the amount produced by such person
 17 within this state during such quarterly and during each month
 18 thereof, and shall determine and fix the amount of the
 19 license taxes due to the state from such person for such
 20 quarterly, and shall make out a statement showing the same
 21 and shall add to the amount of such license taxes a penalty
 22 of twenty-five per cent (25%) thereof and deliver such
 23 statement to the attorney general who shall proceed to
 24 collect the amount of the license taxes with the penalty
 25 added thereto and interest on the whole thereof at the rate

1 of twelve per cent (12%) per annum from the date of the
 2 making of such statement by the state department of revenue
 3 until paid. Upon request of the state department of revenue
 4 it shall be the duty of the attorney general to commence and
 5 prosecute to final determination in any court of competent
 6 jurisdiction an action at law to recover the same.

7 (2) The department of revenue shall add to the amount
 8 of all delinquent micaceous mineral lands license taxes a
 9 penalty of 10% of the amount of such license taxes plus
 10 interest at the rate of 1% per month or fraction thereof
 11 computed on the total amount of license taxes and penalty.
 12 Interest shall be computed from the date the license taxes
 13 were due to the date of payment. The 10% penalty may be
 14 waived by the department if reasonable cause for the failure
 15 and neglect to file the statement required by 84-5906 is
 16 provided.

17 (3) The department shall mail, to the person required
 18 to file a quarterly statement and pay any license tax, a
 19 letter and tax assessment statement setting forth the amount
 20 of delinquent license tax, penalty, and interest due. The
 21 letter shall advise that if payment is not made within 15
 22 days a lien may be filed. Upon receipt of the letter the
 23 person shall remit to the department, within 15 days, the
 24 full amount of license tax, penalty, and interest due. All
 25 tax, penalty, and interest due from any person under this

1 chapter shall be a lien upon any and all real property of
2 such person upon the filing by the department of the
3 duplicate tax assessment statement in the office of the
4 county clerk in the county where such real property is
5 situated. The lien has precedence over any other claim,
6 lien, or demand thereafter filed and recorded and may be
7 enforced in the name of the state of Montana in the same
8 manner as judgment liens are enforced at law."

-End-

STATE OF MONTANA

REQUEST NO. 21-77

FISCAL NOTE

Form BD-15

In compliance with a written request received January 10, 19 77, there is hereby submitted a Fiscal Note for House Bill 95 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION

This bill is an act to amend sections 84-5902, 84-5906, and 84-5907, R.C.M. 1947, relating to the micaceous mineral mines license tax.

FISCAL IMPACT

This bill has no fiscal impact. The bill brings the micaceous mineral mines license tax in line with legislation enacted during the 1975 legislative session.

PREPARED BY THE DEPARTMENT OF REVENUE

Richard L. Dancy for
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-12-77

Approved by Committee on Taxation

HB BILL NO. 95

INTRODUCED BY FAGE Williams
BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS 84-5902, 84-5906, AND 84-5907, R.C.M. 1947, RELATING TO THE MICACEOUS MINERAL MINES LICENSE TAX."

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

Section 1. Section 84-5902, R.C.M. 1947, is amended to read as follows:

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during such year."

Section 2. Section 84-5906, R.C.M. 1947, is amended to read as follows:

"84-5906. Quarterly statement -- payment of tax. Each and every person must, within ~~thirty (30) days after the quarter ending March 31, 1951, and within thirty (30) days~~ after the end of each following quarter, make out, on forms prescribed by the state department of revenue, and deliver to the state department of revenue, a statement showing the total number of tons of concentrates of vermiculite, perlite, kerrite, maconite, or any other micaceous minerals ~~or hydrous silicates~~ mined or produced by such person, during each month of such quarter and during the whole quarter, and such other information as ~~said the board~~ department may require, together with the total amount due to the state as license taxes for such quarter, and must, within such ~~thirty (30) days,~~ and at the same time such statement is delivered to the state department of revenue, pay to the state department of revenue the amount of the license taxes shown by such statement to be due to the state of Montana for the quarter for which such statement is made. ~~Such statement must be signed and verified by the oath of the individual or individuals, or by the president, vice-president, treasurer, assistant-treasurer, or managing agent in this state of the association, corporation, or~~

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~~joint-stock-company-making-the-same~~ Any such person engaged
 in carrying on such business at more than one place or
 operating more than one mine in this state, may include all
 thereof in one statement. The department may grant a
 reasonable extension of time for filing statements and
 payment of taxes due upon good cause shown therefor."

Section 3. Section 84-5907, R.C.M. 1947, is amended to
 read as follows:

"84-5907. Failure to file statement -- determination
 of tax -- collection. (1) If any person shall fail,
 neglect, or refuse to file any statement required by section
 84-5906 within the time required, or shall fail to pay the
 tax required by this act on or before the date such payment
 is due, the state department of revenue shall, immediately
 after such time has expired, proceed to inform itself as
 best it may regarding the amount produced by such person
 within this state during such quarterly and during each month
 thereof, and shall determine and fix the amount of the
 license taxes due to the state from such person for such
 quarterly, ~~and shall make out a statement showing the same~~
~~and shall add to the amount of such license taxes a penalty~~
~~of twenty-five per cent (25%) thereof and deliver such~~
~~statement to the attorney general who shall proceed to~~
~~collect the amount of the license taxes, with the penalty~~
~~added thereto and interest on the whole thereof at the rate~~

~~of twelve per cent (12%) per annum from the date of the~~
~~making of such statement by the state department of revenue~~
~~until paid. Upon request of the state department of revenue~~
~~it shall be the duty of the attorney general to commence and~~
~~prosecute to final determination in any court of competent~~
~~jurisdiction an action at law to recover the same~~

(2) The department of revenue shall add to the amount
 of all delinquent micaceous mineral mines license taxes a
 penalty of 10% of the amount of such license taxes plus
 interest at the rate of 1% per month or fraction thereof
 computed on the total amount of license taxes and penalty.
 Interest shall be computed from the date the license taxes
 were due to the date of payment. The 10% penalty may be
 waived by the department if reasonable cause for the failure
 and neglect to file the statement required by 84-5906 is
 provided.

(3) The department shall mail, to the person required
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 of delinquent license tax, penalty, and interest due. The
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 days a lien may be filed. Upon receipt of the letter the
 person shall remit to the department, within 15 days, the
 full amount of license tax, penalty, and interest due. All
 tax, penalty, and interest due from any person under this

1 chapter shall be a lien upon any and all real property of
2 such person upon the filing by the department of the
3 duplicate tax assessment statement in the office of the
4 county clerk in the county where such real property is
5 situated. The lien has precedence over any other claim,
6 lien, or demand thereafter filed and recorded and may be
7 enforced in the name of the state of Montana in the same
8 manner as judgment liens are enforced at law."

-End-

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17 extracted₂ or produced₃ must, ~~for the year 1951 and each~~
18 ~~year thereafter, when engaged in or carrying on such~~
19 ~~business in this state~~ pay to the state department of
20 revenue, for the exclusive use and benefit of the state of
21 Montana, a license tax for engaging in and carrying on such
22 business₄ in an amount equal to five (5) cents per ton of
23 ~~two thousand (2,000) pounds~~ for each and every ton of
24 concentrates mined, extracted₂ or produced by such person

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14 quarter, and such other information as said ~~the board~~
15 ~~department~~ may require, together with the total amount due
16 to the state as license taxes for such quarter₁ and must,
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