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1 #B BILL NO. 97
2 INTRODUCED 8 Lea J. Huich
3 By REQUEST DE THE DEPARTMENT DE REVENUE

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE RATE OF THE CEMENT DEALERS LICENSE TAX; AMENDING AND CLARIFYING SECTIONS 84-1102 AND 84-1104. Racama 1947a"

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

Section 1. Section 84-1102, R.C.M. 1947, is amended to read as follows:

m84-1102. License tax on sales of cementy---etcy byproducts. Every person who engages into 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 cementy musty-for-the-year-1921y-and-each-year thereafter—when-engaged in-such-occupation-or-businessy pay to the state department of revenue a license taxy for engaging in and carrying on such businessy in an amount equal to four-cents-per-barrel-of-three-hundred-seventy-six pounds 22 cents per ton of cementy and five-cents 5 cents per ton of-two-thousand-pounds on cement plaster, gypsum plaster, or other byproducts of cement sold by such person during such yeary and for the manufacturing or producing of which no person has paid or assumed a liability for the

l payment of any license tax to the state of Montanay under

2 any law of this state."

3 Section 2. Section 84-1104, R.C.M. 1947, is amended to

4 read as follows:

13

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due.™

5 **84-1104. Quarterly payment of license tax. The said
5 license tax of four-cents-(\$*84)-per-barrel 22 cents per ton
7 and five 2 cents (\$*85) per ton shall be paid in quarterly
8 installments for the quarters ending March 31st, June 30th,
9 September 30th, and December 31st, in each yeary-beginning
10 with-the-quarter-ending-March-31y-1921, and the total amount
11 of such license tax becoming due for any quarter shall be
12 paid to the state department of revenue within thirty-(30)

-End-

days after the end of the quarter for which the same is

45th Legislature

НВ 0097/02

HB 0097/02

Approved by Committee on <u>Taxation</u>

1	HOUSE BILL NO. 97
2	INTRODUCED BY HIRSCH
3	BY REQUEST OF THE DEPARTMENT OF REVENUE
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE RATE OF
6	THE CEMENT DEALERS LICENSE TAX; AMENDING AND CLARIFYING
7	SECTIONS 84-1102 AND 84-1104, R.C.M. 1947."
8	
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10	Section 1. Section 84-1102, R.C.N. 1947, is amended to
Ł1	read as follows:
12	#84-1102. License tax on sales of cementyetcs AND
13	<u>byproducts</u> . Every person who engages in or carries on the
14	occupation or business in this state of retailing or selling
15	at retail cement, cement plaster, gypsum plaster, or other
16	byproducts of cementy musty-for-the-year-1921y-and-each-year
17	thereafterwhen-engaged-in-such-occupation-or-businessy pay
18	to the state department of revenue a license taxy for
19	engaging in and carrying on such business in an amount
20	equal to four-cents-per-borrel-of-three-hundredseventy-six
? 1	pounds 22 cents per ton of cementy and five-cents 5 cents
22	per ton of-two-thousand-pounds on cement plaster, gypsum
23	plaster, or other byproducts of cement sold by such person
24	during such year, and for the manufacturing or producing of
25	which no person has paid or assumed a liability for the

1	payment of any license tax to the state of Montanay under
2	any law of this state."
3	Section 2. Section 84-1104, R.C.M. 1947, is amended to
4	read as follows:
5	*84-1104. Quarterly payment of license tax. The said
6	license tax of four-cents-(\$+64)-per-barrel 22 cents per ton
7	and five 5 cents (\$#05) per ton shall be paid in quarterly
8	installments for the quarters ending March 31st, June 30th,
9	September 30th, and December 3laty in each yeary-beginning
10	with-the-quarter-ending-March-3ly-1921, and the total amount
i 1	of such license tax becoming due for any quarter shall be
12	paid to the state department of revenue within thirty (30)
13	days after the end of the quarter for which the same is
14	due."

-End-

HB 0097/02 45th Legislature

HB 0097/02

•	118032 5122 1100 71
2	INTRODUCED BY HIRSCH
3	BY REQUEST OF THE DEPARTMENT OF REVENUE
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE RATE OF
6	THE CEMENT DEALERS LICENSE TAX; AMENDING AND CLARIFYING
7	SECTIONS 84-1102 AND 84-1104+ R.C.M. 1947."
8	
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10	Section 1. Section 84-1102, R.C.N. 1947, is amended to
11	read as follows:
12	#84-1102. License tax on sales of cementyetcw AND
13	<u>byproducts</u> . Every person who engages in or carries on the
14	occupation or business in this state of retailing or selling
15	at retail cement, cement plaster, gypsum plaster, or other
16	byproducts of cementy musty-for-the-year-1921;-and-each-year
17	thereafterwhen-engaged-in-such-occupation-or-businessy pay
18	to the state department of revenue a license tax y for
19	engaging in and carrying on such businessy in an amount
20	equal to four-cents-per-barrel-of-three-hundredseventy-six
21	pounds 22 cents per ton of cementy and five-cents 5 cents
22	per ton of-two-thousand-pounds on cement plaster, gypsum
23	plaster, or other byproducts of cement sold by such person
24	during such yeary and for the manufacturing or producing of
25	which no person has paid or assumed a liability for the

1	payment of any license tax to the state of Montana under
2	any law of this state."
3	Section 2. Section 84-1104, R.C.M. 1947, is amended to
4	read as follows:
5	#84-1104. Quarterly payment of license tax. The said
6	license tax of four-cents-(\$+04) per-barrel 22 cents per ton
7	and five 5 cents (\$#85) per ton shall be paid in quarterly
8	installments for the quarters ending March 31st, June 30th;
9	September 30th, and December 31st, in each year, beginning
10	with-the-quarter-ending-March-31v-1921, and the total amount
11	of such license tax becoming due for any quarter shall be
12	paid to the state department of revenue within thirty(30)
13	days after the end of the quarter for which the same is
14	due•*
	Ford

45th Legislature

HB 0097/03

HB 0097/03

1	HOUSE BILL NO. 97
2	INTRODUCED BY HIRSCH
3	BY REQUEST OF THE DEPARTMENT OF REVENUE
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE RATE OF
6	THE CEMENT DEALERS LICENSE TAX; AMENDING AND CLARIFYING
7	SECTIONS 84-1102 AND 84-1104, R.C.M. 1947."
8	
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10	Section 1. Section 84-1102, R.C.M. 1947, is amended to
11	read as follows:
12	#84-1102. License tax on sales of cement yetcs <u>AND</u>
13	$\underline{\text{byproducts}}_{\bullet}$ Every person who engages in $_{\Psi}$ or carries on the
14	occupation or business in this state of retailing or selling
15	at retail cement, cement plaster, gypsum plaster, or other
16	byproducts of cement, must y-for-the-year-1921, and each-year
17	thereafterwhen-engaged-in-such-occupation-or-businessy pay
18	to the state department of revenue a license taxy for
19	engaging in and carrying on such business, in an amount
20	equal to four-cents-per-barrel-of-three-hundredseventy-six
21	pounds 22 cents per ton of cement, and five-cents 5 cents
22	per ton of-two-thousand-pounds on cement plaster, gypsum
23	plaster, or other byproducts of cement sold by such person
24	during such yeary and for the manufacturing or producing of
25	which no person has paid or assumed a liability for the

	payment of any license tax to the state of Montanay under
2	any law of this state.*
3	Section 2. Section 84-1104, R.C.M. 1947, is amended to
4	read as follows:
5	*84-1104. Quarterly payment of license tax. The said
6	license tax of four-cents-(\$+04)-per-barrel 22 cents per tor
7	and five 5 cents (\$+05) per ton shall be paid in quarterly
8	installments for the quarters ending March 31st, June 30th;
9	September 30th, and December 31sty in each year ybeginning
10	with-the-quarter-ending-March-31; 1921; and the total amount
11	of such license tax becoming due for any quarter shall be
12	paid to the state department of revenue within thirty{30}
13	days after the end of the quarter for which the same is
14	due.*
	-End-