

1 HB BILL NO. 97
 2 INTRODUCED BY Sen. J. 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, ~~etc~~
 13 ~~byproducts~~. 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 cement, ~~must, for the year 1921, and each year~~
 17 ~~thereafter, when engaged in such occupation or business,~~ pay
 18 to the state department of revenue a license tax, for
 19 engaging in and carrying on such business, in an amount
 20 equal to ~~four cents per barrel of three hundred--seventy-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 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 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 1/2 cents (\$=05) 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 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-

Approved by Committee
on Taxation

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 ~~and~~ AND
 13 ~~byproducts.~~ 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 cement ~~must, for the year 1921, and each year~~
 17 ~~thereafter--when engaged in such occupation or business,~~ pay
 18 to the ~~state~~ department of revenue a license tax for
 19 engaging in and carrying on such business in an amount
 20 equal to ~~four cents per barrel of three hundred--seventy-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 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 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 (\$05) 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 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-

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, ~~etc.~~ AND
 13 byproducts. 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 cement, ~~must, for the year 1921, and each year~~
 17 ~~thereafter, when engaged in such occupation or business,~~ pay
 18 to the state department of revenue a license tax for
 19 engaging in and carrying on such business in an amount
 20 equal to ~~four cents per barrel of three hundred--seventy-six~~
 21 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 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 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 (\$4) per barrel~~ 22 cents per ton
 7 and ~~five 5 cents (\$5) 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 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-

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--etc. AND
 13 byproducts. 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 cement, must, for the year 1921 and each year
 17 thereafter--when engaged in such occupation or business, pay
 18 to the state department of revenue a license tax for
 19 engaging in and carrying on such business, in an amount
 20 equal to ~~four cents per barrel of three hundred--seventy-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 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 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 (\$05) 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 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-