45th Legislature LC 0472/01 LC 0472/01

ì	HB BILL NO. 99
2	INTRODUCED BY See Hirsch
3	BY REQUEST OF THE DEPARTMENT OF REVENUE

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE RATE OF 5 THE CEMENT AND GYPSUM PRODUCER'S LICENSE TAX. TO CHANGE 6 PENALTY AND INTEREST RATES. AND TO PROVIDE A PROCEDURE FOR 7 FILING LIENS, AMENDING SECTIONS 84-1202, 84-1207, AND 8 9 84-1209, RacaMa 1947.*

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

Section 1. Section d4-1202, R.C.M. 1947, is amended to read as follows:

*84-1202. License tax on producers and importers of gypsum and cement. (1) Every person engaged in or carrying on the business in the state of Montana of producing or manufacturing cement, gypsum, gypsum plaster, stucco, wallboard, land plasters or other products of cement or gypsumy and any person who imports into this state any such products for sale or usey musty-for-the-year-1945--and--each year--thereaftery--when--engaged--in--or--carrying--on--such business-in-this-statey pay to the state department of revenue for the use of the state of Montanay a license tax for engaging in and carrying on such business in the state of Montana in an amount equal to the following sums:

1 tv(a) For for each and--every--barret ton of cement 2 containing-376--pounds produced or manufactured by such 3 person or used by such person in the manufacture or production of any of the articles or products hereinabove enumeratedy or imported by such person into this state for sale or use, four-{4} 22 cents=:

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2*(b) For for each and-every ton of--2000--pounds of gypsum produced or manufactured by such person or used by such person in the manufacture or production of any of the articles or products hereinabove namedy or imported by such person into this state for such sale or use, five-(5) cents.

3w121 The words "products of cement or gypsum" as used in this section shall, in addition to the articles herein specifically enumerated, include all manufactured products into which gypsum enters as a component part to the extent of not less than fifty-per-cent-(50%) by weight. No double taxation of either cement, gypsum, or the products thereof is imposed by this act."

Section 2. Section 84-1207, R.C.M. 1947, is amended to 19 read as follows: 20

"84-1207. Quarterly statement and payment of tax. Each and--every person must, within-thirty-days-after-the-quarter ending-March-3ly-1945y-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 barrels-or tons of cement or gypsum produced by such person or used by him in the manufacture of the respective articles or products enumerated in section 84-1202 or imported by such person into the state of Montana for sale or usey during each month of such guarter and during the whole quartery and such other information as the department may requires together with the total amount due to the state as license taxes for such quarterts and must, within such thirty 30 daysy and at the same time such statement is delivered to the state department of--revenue. Day 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---individualsy---or---by---the---presidenty vice-presidenty-treasurery-assistant-treasurery-or--managing agent--in--this--state--of--the-associationy-corporationy-or ioint-stock-company-making-the-same, Any such person engaged in carrying on such business at more than one place or operating more than one factory or plant in this statey may include all thereof in one statement. Ihe department may grant a reasonable extension of time for filing statements and payment of taxes due upon good cause shown therefor." Section 3. Section 84-1209, R.C.M. 1947, is amended to

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*84-1209. Procedure to ascertain tax on failure of statement -- penalty. (1) If any such person shall fail, neglect, or refuse to file any statement required by section 84-1207 within the time requiredy 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 amounts of the respective articles or products enumerated in section 84-1202 manufactured or produced by such person within this state or imported by such person into the statey during such quartery and during each month thereofy and shall determine and fix the amount of the license taxes due to the state from such person for such quartery, and-shall-make--out--a--statementy showing-the--samey--and--shall--add--to--the-amount-of-such license-taxesy-a-penalty-of-twenty-five-per-cent-thereof-and deliver-such-statement-to-the-attorney--generaly--who--shall proceed-to-collect-the-amount-of-the-license-taxesy-with-the penalty--added--thereto-and-interest-on-the-whole-thereof-at the-rate-of-twelve-per-cent-per-annum-from-the-date--of--the making--of-such-statement-by-the-state-department-of-revenue until-poids-Upon-request-of-the-state-department-of-revenues it-shall-be-the-duty-of-the-attorney-general-to-commence-and prosecute-to-final-determination-in-any-court--of--competent

- iurisdictiony-an-action-at-law-to-recover-the-same»
- 2 (2) The department shall add to the amount of all such
- 3 delinquent license taxes a penalty of 10% of the amount of
- such license taxes plus interest at the rate of 1% a month
- or fraction thereof computed on the total amount of license
- 6 taxes and penalty. Interest shall be computed from the date
 - the license taxes were due to the date of payment.
- 8 (3) The department shall mail to the person required
- 9 to file a quarterly statement and pay any license tax a
- 10 letter setting forth the amount of license tax, penalty, and
- 11 interest due, and the letter shall further contain a
- 12 statement that if payment is not made within 15 days a lien
- •

may be filed as set forth in 84-1213. Upon receipt of the

days, the full amount of license tax, penalty, and interest

due. The 10% penalty may be waived by the department if

- 14 letter the person shall remit to the department, within 15

- 17 reasonable cause for the failure and neglect to file the
- 13 statement required by 84-1207 is provided to the
- 19 <u>department."</u>

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- 20 Section 4. There is a new R.C.M. section numbered
- 21 84-1213 that reads as follows:
- 22 84-1213. Procedure for collection of tax. All tax,
- 23 penalty, and interest due from any person under this act is
- 24 a lien upon any and all real property of such person upon
- 25 the filing by the department of revenue of a duplicate of

- 1 the tax assessment statement in the office of the county
- 2 clerk in the county where such real property is situated.
- The lien has precedence over any other claim, lien, or
- demand thereafter filed and recorded and may be enforced in
- 5 the name of the state of Montana in the same manner as
- 6 judgment liens are enforced by law.

-End-

STATE OF MONTANA

FISCAL NOTE

REQUEST NO. 23-77

Form BD-15

In	compliance	with a	a written	request received <u>January 10</u> , 19 <u>77</u> , there is hereby submitted a Fiscal Note	,
for	House	Bil	1 99	pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.	
Ba	ckground inf	ormati	on used in	developing this Fiscal Note is available from the Office of Budget and Program Planning, to member	S
of	the Legislatu	re up	on reques	•	

DESCRIPTION OF PROPOSED LEGISLATION

This bill is an act to change the rate of the cement and gypsum producer's license tax, to change penalty and interest rates, and to provide a procedure for filing liens; amending sections 84-1202, 84-1207, and 84-1209, R.C.M. 1947.

FISCAL IMPACT

This bill has no fiscal impact. The bill brings the cement and gypsum producers license tax in line with legislation enacted during the 1975 session. There is a change from $4\dot{\varphi}/376$ lbs to $22\dot{\varphi}/ton$, which will have no fiscal impact, since this is approximately the same rate.

PREPARED BY THE DEPARTMENT OF REVENUE

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-/3-77

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Approved by Committee on Taxation

INTRODUCED BY SEE STATE OF THE DEPARTMENT OF REVENUE

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A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE RATE OF THE CEMENT AND GYPSUM PRODUCER'S LICENSE TAX, TO CHANGE PENALTY AND INTEREST RATES, AND TO PROVIDE A PROCEDURE FOR FILING LIENS; AMENDING SECTIONS 84-1202, 84-1207, AND 84-1209, R-C-M- 1947-"

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

Section 1. Section 84-1202, R.C.M. 1947, is amended to read as follows:

m84-1202. License tax on producers and importers of gypsum and cement. (11) Every person engaged in or carrying on the business in the state of Montana of producing or manufacturing cement, gypsum, gypsum plaster, stucco, wallboard, land plaster, or other products of cement or gypsum, and any person who imports into this state any such products for sale or user mustr-for-the-year-1945--and--each year--thereaftery--when-engaged--in--or--carrying--on--such business in-this-state, pay to the state department of revenue for the use of the state of Montana, a license tax for engaging in and carrying on such business in the state of Montana in an amount equal to the following sums:

tw[a] For for each and-every-barrel ton of cement containing-376-pounds produced or manufactured by such person or used by such person in the manufacture or production of any of the articles or products hereinabove enumeratedw or imported by such person into this state for sale or use, four-{4} 22 centsw:

2v(b) For for each and-every ton of--2000--pounds of gypsum produced or manufactured by such person or used by such person in the manufacture or production of any of the articles or products hereinabove namedy or imported by such person into this state for such sale or use, five-(5) cents.

3*12) The words "products of cement or gypsum" as used in this section shall, in addition to the articles herein specifically enumerated, include all manufactured products into which gypsum enters as a component part to the extent of not less than fifty-per-cent-(50%) by weight. No double taxation of either cement, gypsum, or the products thereof is imposed by this act."

19 Section 2. Section 84-1207, R.C.M. 1947, is amended to 20 read as follows:

**84-1207. Quarterly statement and payment of tax. Each and—every person must, within-thirty-days-after-the-quarter ending-March-31y-1945y-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 berrels or tons of cement or gypsum produced by such person or used by him in the manufacture of the respective articles or products enumerated in section 84-1202 or imported by such person into the state of Montana for sale or usey during each month of such quarter and during the whole quartery and such other information as the department may require, together with the total amount due to the state as license taxes for such quarterts and must, within such thirty 30 daysy 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---individualsy---or---by---the---presidenty vice-presidenty-treasurery-assistant-treasurery-or--managing agent--in-this--state--of--the-associationy-corporationy-or joint-stock-company-making-the-sames Any such person engaged in carrying on such business at more than one place or operating more than one factory or plant in this statew 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 84-1209, R.C.M. 1947, is amended to

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1 read as follows:

2 *84-1209. Procedure to ascertain tax on failure of 3 statement -- penalty. (1) If any such person shall fail. neglects or refuse to file any statement required by section 5 84-1207 within the time requiredy or shall fail to pay the tax required by this act on or before the date such payment 7 is due, the state department of revenue shall, immediately after such time has expired, proceed to inform itself, as q best it may, regarding the amounts of the respective 10 articles or products enumerated in section 84-1202 manufactured or produced by such person within this state or 11 imported by such person into the statey during such quartery 12 13 and during each month thereofy and shall determine and fix the amount of the license taxes due to the state from such 14 15 person for such quarterys and shall-make -out -- a- - statementy 16 showing-the--samey--and--shall--add--to--the-amount-of-such 17 license-taxesy-a-penalty-of-twenty-five-per-cent-thereof-and 18 deliver-such-statement-to-the-attorney--generaly--who--shall 19 proceed-to-collect-the-amount-of-the-license-taxesy-with-the 20 penalty--added--thereto-and-interest-on-the-whole-thereof-at 21 the-rate-of-twelve-per-cent-per-annum-from-the-date--of--the 22 making-of-such-statement-by-the-state-department-of-revenue 23 until-paidw-Upon-request-of-the-state-department-of-revenuey it-shall-be-the-duty-of-the-attorney-general-to-commence-and 25 prosecute to final-determination in ony-court-of-competent

jurisdictiony-an-action-at-law-to-recover-the-same+

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- 2 (2) The department shall add to the amount of all such
 3 delinquent license taxes a genalty of 10% of the amount of
 4 such license taxes plus interest at the rate of 1% a month
 5 or fraction thereof computed on the total amount of license
 6 taxes and penalty. Interest shall be computed from the date
 7 the license taxes were due to the date of payment.
- (3) The department shall mail to the person required 8 to file a quarterly statement and pay any license tax a 10 letter setting forth the amount of license taxe penalty, and 11 interest due, and the letter shall further contain a 12 statement that if payment is not made within 15 days a lien 13 may be filed as set forth in 84-1213. Upon receipt of the 14 letter the person shall remit to the department, within 15 15 days, the full amount of license tax, penalty, and interest 16 due. The 10% penalty may be waived by the department if 17 reasonable cause for the failure and neglect to file the statement required by 84-1207 is provided to the 18 19 department.*
 - Section 4. There is a new R.C.M. section numbered 84-1213 that reads as follows:
 - 84-1213. Procedure for collection of tax. All tax, penalty, and interest due from any person under this act is a lien upon any and all real property of such person upon the filing by the department of revenue of a duplicate of

- the tax assessment statement in the office of the county
- clerk in the county where such real property is situated.
- 3 The lien has precedence over any other claim, lien, or
- 4 demand thereafter filed and recorded and may be enforced in
- 5 the name of the state of Montana in the same manner as
- 6 judgment liens are enforced by law.

-End-

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1	BILL NU1-1-
2	INTRODUCED BY See Hinch
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 AND GYPSUM PRODUCER'S LICENSE TAX. TO CHANGE
7	PENALTY AND INTEREST RATES, AND TO PROVIDE A PROCEDURE FOR
8	FILING LIENS; AMENDING SECTIONS 84-1202, 84-1207, AND
9	84-1209; R.C.M. 1947."
10	
11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	Section 1. Section 84-1202, R.C.M. 1947, is amended to
13	read as follows:
14	#84-1202. License tax on producers and importers of
15	gypsum and cement. (1) Every person engaged in or carrying
16	on the business in the state of Montana of producing or
17	manufacturing cement, gypsum, gypsum plaster, stucco,
13	wallboard, land plasters or other products of cement or
19	gypsumy and any person who imports into this state any such
20	products for sale or usey musty-for-the-year-1945andeach
21	yearthereafterywhenengagedinorcarryingonsuch
22	business-in-this-states pay to the state department of
23	revenue for the use of the state of Montanay a license tax
24	for engaging in and carrying on such business in the state
25	of Montana in an amount equal to the following sums:

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production of any of the articles or products hereinabove enumeratedy or imported by such person into this state for sale or use, four-(4) 22 centsu: 7 2=(b) For for each and-every ton of--2000--pounds of gypsum produced or manufactured by such person or used by such person in the manufacture or production of any of the articles or products hereinabove namedy or imported by such 10 11 person into this state for such sale or use; five-f5} cents. 12 3-121 The words "products of cement or gypsum" as used 13 in this section shall, in addition to the articles herein 14 specifically enumerated, include all manufactured products into which gypsum enters as a component part to the extent 15 of not less than fifty-per-cent-(50%) by weight. No double 16 17 taxation of either cement, gypsum, or the products thereof 18 is imposed by this act.™ Section 2. Section 84-1207, R.C.M. 1947, is amended to 19 20 read as follows: 21 *84-1207. Quarterly statement and payment of tax. Each 22 and--every person must, within-thirty-days-after-the-quarter 23 ending-March-31v-1945v-and within thirty 30 days after the 24 end of each following quarter, make out, on forms prescribed 25 by the state department of revenue, and deliver to the state 41399

twial For for each and--every--barret ton of cement

containing-376--pounds produced or manufactured by such

person or used by such person in the manufacture or

department of-revenue, a statement showing the total number of barrels-or tons of cement or avasum produced by such person or used by him in the manufacture of the respective articles or products enumerated in section 84-1202 or imported by such person into the state of Montana for sale or usey during each month of such quarter and during the whole quartery and such other information as the department may require, together with the total amount due to the state as license taxes for such quarter++ and must, within such thirty 30 daysy 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---individualsy---or---by---the---presidenty vice-presidenty-treasurery-assistant-treasurery-or--managing agent--in-this--state--of--the-associationy-corporationy-or ioint-stock-company-making-the-same Any such person engaged in carrying on such business at more than one place or operating more than one factory or plant 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 84-1209, R.C.M. 1947, is amended to

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*84-1209. Procedure to ascertain tax on failure of statement -- penalty. (1) If any such person shall fail, neglect, or refuse to file any statement required by section 84-1207 within the time requiredy 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 amounts of the respective articles or products enumerated in section 84-1202 manufactured or produced by such person within this state or imported by such person into the statey during such quartery and during each month thereofy and shall determine and fix the amount of the license taxes due to the state from such person for such quartery. and-shall-make--out--a--statementy showing-the-samey-and-shall-add-to-the-amount-of-such license-taxesy-a-penalty-af-twenty-five-per-cent-thereof-and deliver-such-statement-to-the-attorney--generaly--who--shall proceed-to-collect-the-amount-of-the-license-taxesy-with-the penalty--added--thereto-and-interest-on-the-whole-thereof-at the rate of twelve per cent per annum from the date - of - the making--of-such-statement-by-the-state-department-of-revenue until-paidw-Upon-request-of-the-state-department-of-revenuev it-shall-be-the-duty-of-the-attorney-general-to-commence-and prosecute-to-final-determination-in-any-court--of--competent

- 1 jurisdictiony-an-action-at-law-to-recover-the-same.
- 2 (2) The department shall add to the amount of all such
- 3 delinquent license taxes a penalty of 10% of the amount of
- 4 <u>such license taxes plus interest at the rate of IX a month</u>

or fraction thereof computed on the total amount of license

- 6 taxes and penalty. Interest shall be computed from the date
- 7 the license taxes were due to the date of payment.
- 8 (3) The department shall wail to the person required
- 9 to file a quarterly statement and pay any license tax a
- 10 letter setting forth the amount of license tax, penalty, and
- 11 interest dues and the letter shall further contain a
- 12 statement that if payment is not made within 15 days a lien
- 13 may be filed as set forth in 84-1213. Upon receipt of the
- 14 letter the person shall remit to the department, within 15
- 15 days, the full amount of license tax, penalty, and interest
- 17 reasonable cause for the failure and neglect to file the

due. The 103 penalty may be waived by the department if

- 18 <u>statement required by 84-1207 is provided to the</u>
- 19 department."

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- 20 Section 4. There is a new R.C.M. section numbered
- 21 84-1213 that reads as follows:
- 22 84-1213. Procedure for collection of tax. All tax,
- 23 penalty, and interest due from any person under this act is
- 24 a lien upon any and all real property of such person upon
- 25 the filing by the department of revenue of a duplicate of

- the tax assessment statement in the office of the county
- clerk in the county where such real property is situated.
- 3 The lien has precedence over any other claim, lien, or
- 4 demand thereafter filed and recorded and may be enforced in
- the name of the state of Montana in the same manner as
- 6 judgment liens are enforced by law.

-End-

45th Legislature

HB 0099/02

HS 0099/02

1	HOUSE BILL NO. 99
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 AND GYPSUM PRODUCER'S LICENSE TAX, TO CHANGE
7	PENALTY AND INTEREST RATES, AND TO PROVIDE A PROCEDURE FOR
8	FILING LIENS; AMENDING SECTIONS 84-1202, 84-1207, AND
9	84-1209+ R.C.M. 1947."
10	
11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	Section 1. Section 84-1202, R.C.M. 1947, is amended to
13	read as follows:
14	#84-1202. License tax on producers and importers of
15	gypsum and cement. (1) Every person engaged in or carrying
16	on the business in the state of Montana of producing or
17	manufacturing cement, gypsum, gypsum plaster, stucco,
18	wallboard, land plaster, or other products of cement or
19	gypsuaw and any person who imports into this state any such
20	products for sale or usew must y-for-the-year-1945andeach
21	yearthereafterywhenengagedinorcarryingonsuch
22	business-in-this-state; pay to the state department of
23	revenue for the use of the state of Montana $_{\Psi}$ a license tax
24	for engaging in and carrying on such business in the state
25	of Mostana in an amount equal to the following sums:

1	l∗ <u>(a)</u> for <u>for</u> each end—every—barrel <u>to</u>n of cement
2	containing-376pounds produced or manufactured by such
3	person or used by such person in the manufacture or
4	production of any of the articles or products hereinabove
5	enumerated $\ensuremath{\mbox{\textbf{v}}}$ or imported by such person into this state for
6	sale or use, four-(4) ZZ cents:
7	2#(b) for for each and every ton of2000pounds of
8	gypsum produced or manufactured by such person or used by
9	such person in the manufacture or production of any of the
10	articles or products hereinabove named \boldsymbol{v} or imported by such
11	person into this state for such sale or use, five-{5} cents.
12	3v[2] The words "products of cement or gypsum" as used
13	in this section shall, in addition to the articles herein
14	specifically enumerated, include all manufactured products
15	into which gypsum enters as a component part to the extent
16	of not less than fifty-per-cent-(50%) by weight. No double
17	taxation of either cement, gypsum, or the products thereof
lä	is imposed by this act."
19	Section 2. Section 84-1207, R.C.M. 1947, is amended to
20	read as follows:

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M84-1207. Quarterly statement and payment of tax. Each

and--every person must, within-thirty-days-after-the-quarter

ending-March-31y-1945y-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-revenuev a statement showing the total number of barrels-or tons of cement or gypsum produced by such person or used by him in the manufacture of the respective articles or products enumerated in section 84-1202 or imported by such person into the state of Montana for sale or usew during each month of such quarter and during the whole quartery and such other information as the department may require, together with the total amount due to the state as license taxes for such quarterts and must, within such thirty 20 daysy 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--individualsy---or--by---the---presidenty vice-presidenty-treasurery-assistant-treasurery-or--managing agent--in--this--state--of--the-associationy-corporationy-or 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 factory or plant in this statew may include all thereof in one statement. Ihe department may grant a reasonable extension of time for filing statements and payment of taxes due upon good cause shown therefor.*

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read as follows:

2 "84-1209. Procedure to ascertain tax on failure of 7 statement -- penalty. (1) If any such person shall fail, neglects or refuse to file any statement required by section 5 84-1207 within the time requiredy or shall fail to pay the tax required by this act on or before the date such payment 7 is due, the state department of revenue shall, immediately after such time has expired, proceed to inform itself, as best it may, regarding the amounts of the respective articles or products enumerated in section 84-1202 10 manufactured or produced by such person within this state or 11 12 imported by such person into the state+ during such quarter+ 13 and during each month thereofy and shall determine and fix 14 the amount of the license taxes due to the state from such 15 person for such quartery, and shall-make--out--a--statementy 16 showing--the--samey--and--shall--add--to--the-amount-of-such 17 license-taxesy-a-penalty-of-twenty-five-per-cent-thereof-and 18 deliver-such-statement-to-the-attorney--generaly--who--shall 19 proceed-to-collect-the-amount-of-the-license-taxesy-with-the 20 penalty--added--thereto-and-interest-on-the-whole-thereof-at 21 the-rate-of-twelve-per-cent-per-annum-from-the-date--of--the 22 making--of-such-statement-by-the-state-department-of-revenue 23 until-raids-Upon-request-of-the-state-department-of-revenues 24 it-shall-be-the-duty-of-the-attorney-general-to-commence-and prosecute-to-final-determination-in-any-court--of--competent

-3-

Section 3. Section 84-1209, R.C.M. 1947; is amended to

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- 2 (2) The department shall add to the amount of all such
 3 delinquent license taxes a penalty of 10% of the amount of
 4 such license taxes plus interest at the rate of 1% a month
 5 or fraction thereof computed on the total amount of license
 6 taxes and penalty. Interest shall be computed from the date
 7 the license taxes were due to the date of payment.
- 8 (3) The department shall mail to the person required 9 to file a quarterly statement and pay any license tax a 10 letter setting forth the amount of license tax, penalty, and 11 interest due, and the letter shall further contain a 12 statement that if payment is not made within 15 days a lien 13 may be filed as set forth in 84-1213. Upon receipt of the 14 letter the person shall remit to the department, within 15 15 days, the full amount of license tax, penalty, and interest 16 due. The 10% penalty may be waived by the department if 17 reasonable cause for the failure and neglect to file the 16 statement required by 84-1207 is provided to the 19 department.*
- 20 Section 4. There is a new R.C.M. section numbered 21 84-1213 that reads as follows:
- penalty, and interest due from any person under this act is
 a lien upon any and all real property of such person upon
 the filing by the department of revenue of a duplicate of

- the tax assessment statement in the office of the county
- clerk in the county where such real property is situated.
- Ine lien has precedence over any other claim, lien, or
- 4 demand thereafter filed and recorded and may be enforced in
- 5 the name of the state of Montana in the same manner as
- judgment liens are enforced by law.

-End-

-5- HB 99

-6- HB 99