

1 HB BILL NO. 205
 2 INTRODUCED BY Baron

3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
 5 84-1855, R.C.M. 1947; REQUIRING ALL SEPARATE STORAGE TANKS
 6 MAINTAINED FOR GASOLINE USED FOR HIGHWAY AND OFF-HIGHWAY USE
 7 TO BE LOCATED ON THE PREMISES OF THE CLAIMANT OF A GASOLINE
 8 LICENSE TAX REFUND; AND STRIKING UNNECESSARY LANGUAGE."

9
 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 Section 1. Section 84-1855, R.C.M. 1947, is amended to
 12 read as follows:

13 "84-1855. Refund of gasoline license tax — procedure.

14 (1) Any person who shall purchase and use any gasoline, for
 15 which the Montana gasoline license tax has been paid, for
 16 operating or propelling stationary gasoline engines,
 17 tractors used off the public highways and streets,
 18 motorboats, or for cleaning or dyeing, or for any commercial
 19 use other than propelling vehicles upon any of the public
 20 highways or streets of this state, shall be allowed a refund
 21 of the amount of tax paid directly or indirectly on the
 22 gasoline so used. ~~Provided, that such~~ Such refund or
 23 drawback ~~should~~ may in no instance exceed the tax paid or to
 24 be paid, to the state of Montana, and no refund shall ~~may~~
 25 be allowed of that portion of the tax per gallon upon

1 aviation gasoline allocated to the board of aeronautics by
 2 ~~section 1-501, R.C.M. 1947].~~ Any distributor paying the
 3 gasoline license tax to this state erroneously shall be
 4 allowed a credit or refund of the amount of tax so paid.

5 (2) The application for refund shall be a signed
 6 statement on a form furnished by the department, accompanied
 7 by the original invoice or invoices issued to the claimant
 8 at the time of purchase and delivery, showing the total
 9 amount of gasoline purchased, the total amount of gasoline
 10 on which a refund is claimed, and the amount of the tax
 11 claimed for refund. Such further information pertaining to
 12 such claim shall be furnished as required by the department,
 13 provided that gallons of gasoline used off the roadways,
 14 where not verifiable by records of actual use, may be
 15 estimated by the applicant according to the following
 16 schedule:

17 (a) on the first ~~one thousand (1,000)~~ gallons of
 18 gasoline purchased, or any part thereof, ~~forty-five per cent~~
 19 ~~(45%)~~ of gasoline purchased;

20 (b) on the next ~~one thousand (1,000)~~ gallons of
 21 gasoline purchased, or any part thereof, ~~sixty per cent~~
 22 ~~(60%)~~ of gasoline purchased;

23 (c) on the next ~~one thousand (1,000)~~ gallons of
 24 gasoline purchased, or any part thereof, ~~sixty-five per cent~~
 25 ~~(65%)~~ of gasoline purchased;

1 (d) on any gasoline purchased in excess of ~~three~~
 2 ~~thousand~~ {3,000} gallons, ~~seventy per cent~~ {70%} of gasoline
 3 purchased.

4 If any invoice is either lost or destroyed, the
 5 purchaser may support his claim for refund by submitting an
 6 affidavit relating the circumstances of such loss or
 7 destruction and by producing such other evidence as may be
 8 required by the department.

9 (3) Any applicant who does not elect to estimate the
 10 off-highway use of gasoline according to the schedule in
 11 subsection (2) shall maintain records as provided for in
 12 this subsection.

13 ~~(a) Highway and off-highway use of gasoline from~~
 14 ~~common storage.~~ Gasoline purchased and delivered into bulk
 15 storage for use in motor vehicles on public roads and
 16 nonhighway use must be fully accounted for by detail
 17 detailed withdrawal records to accurately show the manner in
 18 which used. Gasoline on hand, determined by actual
 19 measurement, shall be deducted from a claim and shall be
 20 reported as an opening inventory on the next claim. Credit
 21 for the inventory is allowed on the next claim if filed
 22 within ~~fourteen~~ {14} months from the filing date of the
 23 claim which established the inventory.

24 ~~(b) Highway and off-highway use of gasoline from~~
 25 ~~separate storage.~~ If separate storage tanks are maintained

1 for highway use and off-highway use, the bulk purchase
 2 invoices shall be so marked by the dealer at the time of
 3 delivery. All such storage tanks shall be located on the
 4 claimant's premises. No further record is required, provided
 5 that no gasoline is withdrawn from the off-highway tank for
 6 licensed vehicles. Withdrawal of gasoline from the
 7 off-highway tank for licensed vehicles will invalidate this
 8 method of determining refundable gallonage.

9 ~~(c) Use of gasoline from restricted use storage.~~
 10 Special storage facilities in the woods, or in farm fields,
 11 or for other uses for certain periods, must be identified
 12 and explained. If such storage is used entirely for
 13 off-highway purposes and is not used in licensed vehicles,
 14 no records will be required other than purchase invoices
 15 showing the delivery into such storage.

16 ~~(d) Gasoline purchased for other than bulk storage.~~
 17 Fuel purchased in small containers for nonhighway use must
 18 be identified on the purchase invoice and no further record
 19 is required.

20 ~~(e) Resellers.~~ Service stations, bulk dealers, and
 21 marinas must prepare a separate and complete invoice for
 22 each withdrawal of gasoline for own use upon which a refund
 23 is to be claimed.

24 ~~(f) Proof of highway use.~~ When no highway use of
 25 gasoline is deducted from the claim, the applicant must

1 substantiate purchases of gasoline and miles traveled for
2 licensed motor vehicles upon request of the department.

3 (g) Any person who operates a licensed motor vehicle
4 on and off the public roads for commercial purposes may
5 claim refund of the state license tax on the gasoline used
6 to operate the vehicle on roads or property in private
7 ownership, if such person has maintained the following
8 records:

9 (i) the total number of highway miles operated by each
10 licensed motor vehicle, including private passenger cars;

11 (ii) total gallons of gasoline used in each vehicle to
12 include both refund and nonrefund use;

13 (iii) purchase invoices supporting all gasoline
14 handled through bulk storage, as well as all fuels purchased
15 at service stations or received from other sources. Highway
16 use for each vehicle may be determined by actual
17 measurement, or may be computed by dividing the average
18 miles per gallon ~~highway-operation-consumption-rate~~ into the
19 number of highway miles operated.

20 (4) All applications for refunds shall be filed with
21 the department of revenue within ~~fourteen~~ (14) months after
22 the date on which the gasoline was purchased as shown by
23 invoices or after the date on which the tax was erroneously
24 paid. Provided, however, that a distributor may file a claim
25 for refund of taxes erroneously paid within ~~three~~ (3) years

1 after the date of such erroneous payment. The department
2 shall have ~~one hundred twenty~~ (120) days after receiving the
3 claim to approve or reject it. If approved, the department
4 shall issue a credit in lieu of refund for the amount of the
5 claim, if the claimant is a distributor. For all other
6 persons, a warrant shall be drawn upon the state treasurer
7 for the amount of the claim.

8 (5) Should the department of revenue find that the
9 statement contains errors which are not fraudulently
10 inserted, it may correct the statement and approve it as
11 corrected, or the department may require the claimant to
12 file an amended statement. If the state department of
13 revenue determines that any claim has been fraudulently
14 presented or is supported by invoice or invoices
15 fraudulently made or altered or that any statement in the
16 claim or affidavit is willfully false and made for the
17 purpose of misleading, the department may reject such claim
18 in full. If a claim is rejected, the department may suspend
19 claimant's right to refund for a period not to exceed ~~one~~
20 (1) year.

21 (6) Any person, other than a licensed distributor,
22 shall obtain a license from the state department of revenue
23 prior to selling gasoline on which a refund may be claimed.
24 The application for license shall contain the applicant's
25 name, address, place or places of business in the state of

1 Montana, and other information which may be required by the
2 department. Licenses issued shall bear a license number and
3 the date of issuance. The department shall keep a record of
4 all licenses issued, canceled, or suspended. A
5 nontransferable license shall be issued for ~~three (3)~~ years
6 upon payment of a fee of ~~three dollars (\$3)~~. Licenses must
7 be renewed and the fee paid every ~~three (3)~~ years from date
8 of issuance.

9 Any person failing to comply with this subsection shall
10 be subject to a fine of not less than ~~twenty-five dollars~~
11 ~~(\$25)~~ or more than ~~two hundred dollars (\$200)~~ or
12 imprisonment in the county jail for a period not less than
13 ~~ten (10)~~ days or more than ~~sixty (60)~~ days, or both fine and
14 imprisonment."

-End-

Approved by Committee
on Taxation

1 HB BILL NO. 205
2 INTRODUCED BY Baron

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
5 84-1855, R.C.M. 1947; REQUIRING ALL SEPARATE STORAGE TANKS
6 MAINTAINED FOR GASOLINE USED FOR HIGHWAY AND OFF-HIGHWAY USE
7 TO BE LOCATED ON THE PREMISES OF THE CLAIMANT OF A GASOLINE
8 LICENSE TAX REFUND; AND STRIKING UNNECESSARY LANGUAGE."

9
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 Section 1. Section 84-1855, R.C.M. 1947, is amended to
12 read as follows:

13 "84-1855. Refund of gasoline license tax — procedure.

14 (1) Any person who shall purchase and use any gasoline, on
15 which the Montana gasoline license tax has been paid, for
16 operating or propelling stationary gasoline engines,
17 tractors used off the public highways and streets,
18 motorboats, or for cleaning or dyeing, or for any commercial
19 use other than propelling vehicles upon any of the public
20 highways or streets of this state, shall be allowed a refund
21 of the amount of tax paid directly or indirectly on the
22 gasoline so used. ~~Provided, that such~~ Such refund or
23 drawback ~~shall~~ may in no instance exceed the tax paid or to
24 be paid, to the state of Montana, ~~and no refund shall~~ may
25 be allowed of that portion of the tax per gallon upon

1 aviation gasoline allocated to the board of aeronautics by
2 ~~section 1-501, R.C.M. 1947~~. Any distributor paying the
3 gasoline license tax to this state erroneously shall be
4 allowed a credit or refund of the amount of tax so paid.

5 (2) The application for refund shall be a signed
6 statement on a form furnished by the department, accompanied
7 by the original invoice or invoices issued to the claimant
8 at the time of purchase and delivery, showing the total
9 amount of gasoline purchased, the total amount of gasoline
10 on which a refund is claimed, and the amount of the tax
11 claimed for refund. Such further information pertaining to
12 such claim shall be furnished as required by the department,
13 provided that gallons of gasoline used off the roadways,
14 where not verifiable by records of actual use, may be
15 estimated by the applicant according to the following
16 schedule:

17 (a) on the first ~~one thousand~~ {1,000} gallons of
18 gasoline purchased, or any part thereof, ~~forty-five per cent~~
19 ~~(45%)~~ of gasoline purchased;

20 (b) on the next ~~one thousand~~ {1,000} gallons of
21 gasoline purchased, or any part thereof, ~~sixty per cent~~
22 ~~(60%)~~ of gasoline purchased;

23 (c) on the next ~~one thousand~~ {1,000} gallons of
24 gasoline purchased, or any part thereof, ~~sixty-five per cent~~
25 ~~(65%)~~ of gasoline purchased;

HB 205

1 (d) on any gasoline purchased in excess of ~~three~~
 2 ~~thousand (3,000)~~ gallons, ~~seventy per cent (70%)~~ of gasoline
 3 purchased.

4 If any invoice is either lost or destroyed, the
 5 purchaser may support his claim for refund by submitting an
 6 affidavit relating the circumstances of such loss or
 7 destruction and by producing such other evidence as may be
 8 required by the department.

9 (3) Any applicant who does not elect to estimate the
 10 off-highway use of gasoline according to the schedule in
 11 subsection (2) shall maintain records as provided for in
 12 this subsection.

13 (a) ~~Highway and off-highway use of gasoline from~~
 14 ~~season storage.~~ Gasoline purchased and delivered into bulk
 15 storage for use in motor vehicles on public roads and
 16 nonhighway use must be fully accounted for by ~~detail~~
 17 detailed withdrawal records to accurately show the manner in
 18 which used. Gasoline on hand, determined by actual
 19 measurement, shall be deducted from a claim and shall be
 20 reported as an opening inventory on the next claim. Credit
 21 for the inventory is allowed on the next claim if filed
 22 within ~~fourteen (14)~~ months from the filing date of the
 23 claim which established the inventory.

24 (b) ~~Highway and off-highway use of gasoline from~~
 25 ~~separate storage.~~ If separate storage tanks are maintained

1 for highway use and off-highway use, the bulk purchase
 2 invoices shall be so marked by the dealer at the time of
 3 delivery. All such storage tanks shall be located on the
 4 claimant's premises. No further record is required, provided
 5 that no gasoline is withdrawn from the off-highway tank for
 6 licensed vehicles. Withdrawal of gasoline from the
 7 off-highway tank for licensed vehicles will invalidate this
 8 method of determining refundable gallonage.

9 (c) ~~Use of gasoline from restricted use storage.~~
 10 Special storage facilities in the woods, or in farm fields,
 11 or for other uses for certain periods, must be identified
 12 and explained. If such storage is used entirely for
 13 off-highway purposes and is not used in licensed vehicles,
 14 no records will be required other than purchase invoices
 15 showing the delivery into such storage.

16 (d) ~~Gasoline purchased for other than bulk storage.~~
 17 Fuel purchased in small containers for nonhighway use must
 18 be identified on the purchase invoice and no further record
 19 is required.

20 (e) ~~Resellers.~~ Service stations, bulk dealers, and
 21 marinas must prepare a separate and complete invoice for
 22 each withdrawal of gasoline for own use upon which a refund
 23 is to be claimed.

24 (f) ~~Proof of highway use.~~ When no highway use of
 25 gasoline is deducted from the claim, the applicant must

1 substantiate purchases of gasoline and miles traveled for
2 licensed motor vehicles upon request of the department.

3 (g) Any person who operates a licensed motor vehicle
4 on and off the public roads for commercial purposes may
5 claim refund of the state license tax on the gasoline used
6 to operate the vehicle on roads or property in private
7 ownership, if such person has maintained the following
8 records:

9 (i) the total number of highway miles operated by each
10 licensed motor vehicle, including private passenger cars;

11 (ii) total gallons of gasoline used in each vehicle to
12 include both refund and nonrefund use;

13 (iii) purchase invoices supporting all gasoline
14 handled through bulk storage, as well as all fuels purchased
15 at service stations or received from other sources. Highway
16 use for each vehicle may be determined by actual
17 measurement, or may be computed by dividing the average
18 miles per gallon ~~highway operation consumption rate~~ into the
19 number of highway miles operated.

20 (4) All applications for refunds shall be filed with
21 the department of revenue within ~~fourteen~~ (14) months after
22 the date on which the gasoline was purchased as shown by
23 invoices or after the date on which the tax was erroneously
24 paid. Provided, however, that a distributor may file a claim
25 for refund of taxes erroneously paid within ~~three~~ (3) years

1 after the date of such erroneous payment. The department
2 shall have ~~one hundred twenty~~ (120) days after receiving the
3 claim to approve or reject it. If approved, the department
4 shall issue a credit in lieu of refund for the amount of the
5 claim, if the claimant is a distributor. For all other
6 persons, a warrant shall be drawn upon the state treasurer
7 for the amount of the claim.

8 (5) Should the department of revenue find that the
9 statement contains errors which are not fraudulently
10 inserted, it may correct the statement and approve it as
11 corrected, or the department may require the claimant to
12 file an amended statement. If the ~~state~~ department of
13 revenue determines that any claim has been fraudulently
14 presented or is supported by invoice or invoices
15 fraudulently made or altered or that any statement in the
16 claim or affidavit is willfully false and made for the
17 purpose of misleading, the department may reject such claim
18 in full. If a claim is rejected, the department may suspend
19 claimant's right to refund for a period not to exceed ~~one~~
20 ~~(1)~~ year.

21 (6) Any person, other than a licensed distributor,
22 shall obtain a license from the state department of revenue
23 prior to selling gasoline on which a refund may be claimed.
24 The application for license shall contain the applicant's
25 name, address, place or places of business in the state of

1 Montana, and other information which may be required by the
2 department. Licenses issued shall bear a license number and
3 the date of issuance. The department shall keep a record of
4 all licenses issued, canceled, or suspended. A
5 nontransferable license shall be issued for ~~three~~{3} years
6 upon payment of a fee of ~~three dollars~~-\$3. Licenses must
7 be renewed and the fee paid every ~~three~~{3} years from date
8 of issuance.

9 Any person failing to comply with this subsection shall
10 be subject to a fine of not less than ~~twenty-five dollars~~
11 ~~{25}~~ or more than ~~two hundred dollars~~-\$200 or
12 imprisonment in the county jail for a period not less than
13 ~~ten~~{10} days or more than ~~sixty~~{60} days, or both fine and
14 imprisonment."

-End-

1 HB BILL NO. 205
 2 INTRODUCED BY Baron
 3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
 5 84-1855, R.C.M. 1947; REQUIRING ALL SEPARATE STORAGE TANKS
 6 MAINTAINED FOR GASOLINE USED FOR HIGHWAY AND OFF-HIGHWAY USE
 7 TO BE LOCATED ON THE PREMISES OF THE CLAIMANT OF A GASOLINE
 8 LICENSE TAX REFUND; AND STRIKING UNNECESSARY LANGUAGE."
 9
 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 11 Section 1. Section 84-1855, R.C.M. 1947, is amended to
 12 read as follows:
 13 "84-1855. Refund of gasoline license tax — procedure.
 14 (1) Any person who shall purchase and use any gasoline, on
 15 which the Montana gasoline license tax has been paid, for
 16 operating or propelling stationary gasoline engines,
 17 tractors used off the public highways and streets,
 18 motorboats, or for cleaning or dyeing, or for any commercial
 19 use other than propelling vehicles upon any of the public
 20 highways or streets of this state, shall be allowed a refund
 21 of the amount of tax paid directly or indirectly on the
 22 gasoline so used. ~~Provided, that such~~ Such refund or
 23 drawback ~~should~~ may in no instance exceed the tax paid or to
 24 be paid, to the state of Montana, ~~and~~ and no refund ~~shall~~ may
 25 be allowed of that portion of the tax per gallon upon

1 aviation gasoline allocated to the board of aeronautics by
 2 ~~section 1-501, R.C.M. 1947].~~ Any distributor paying the
 3 gasoline license tax to this state erroneously shall be
 4 allowed a credit or refund of the amount of tax so paid.
 5 (2) The application for refund shall be a signed
 6 statement on a form furnished by the department, accompanied
 7 by the original invoice or invoices issued to the claimant
 8 at the time of purchase and delivery, showing the total
 9 amount of gasoline purchased, the total amount of gasoline
 10 on which a refund is claimed, and the amount of the tax
 11 claimed for refund. Such further information pertaining to
 12 such claim shall be furnished as required by the department,
 13 provided that gallons of gasoline used off the roadways,
 14 where not verifiable by records of actual use, may be
 15 estimated by the applicant according to the following
 16 schedule:
 17 (a) on the first ~~one thousand~~ {1,000} gallons of
 18 gasoline purchased, or any part thereof, ~~forty-five per cent~~
 19 {45%} of gasoline purchased;
 20 (b) on the next ~~one thousand~~ {1,000} gallons of
 21 gasoline purchased, or any part thereof, ~~sixty per cent~~
 22 {60%} of gasoline purchased;
 23 (c) on the next ~~one thousand~~ {1,000} gallons of
 24 gasoline purchased, or any part thereof, ~~sixty-five per cent~~
 25 {65%} of gasoline purchased;

1 (d) on any gasoline purchased in excess of ~~three~~
2 ~~thousand (3,000)~~ gallons, ~~seventy-per-cent (70%)~~ of gasoline
3 purchased.

4 If any invoice is either lost or destroyed, the
5 purchaser may support his claim for refund by submitting an
6 affidavit relating the circumstances of such loss or
7 destruction and by producing such other evidence as may be
8 required by the department.

9 (3) Any applicant who does not elect to estimate the
10 off-highway use of gasoline according to the schedule in
11 subsection (2) shall maintain records as provided for in
12 this subsection.

13 (a) ~~Highway and off-highway use of gasoline from~~
14 ~~common storage.~~ Gasoline purchased and delivered into bulk
15 storage for use in motor vehicles on public roads and
16 nonhighway use must be fully accounted for by ~~detail~~
17 detailed withdrawal records to accurately show the manner in
18 which used. Gasoline on hand, determined by actual
19 measurement, shall be deducted from a claim and shall be
20 reported as an opening inventory on the next claim. Credit
21 for the inventory is allowed on the next claim if filed
22 within ~~fourteen (14)~~ months from the filing date of the
23 claim which established the inventory.

24 (b) ~~Highway and off-highway use of gasoline from~~
25 ~~separate storage.~~ If separate storage tanks are maintained

1 for highway use and off-highway use, the bulk purchase
2 invoices shall be so marked by the dealer at the time of
3 delivery. All such storage tanks shall be located on the
4 claimant's premises. No further record is required, provided
5 that no gasoline is withdrawn from the off-highway tank for
6 licensed vehicles. Withdrawal of gasoline from the
7 off-highway tank for licensed vehicles will invalidate this
8 method of determining refundable gallonage.

9 (c) ~~Use of gasoline from restricted use storage.~~
10 Special storage facilities in the woods, or in farm fields,
11 or for other uses for certain periods, must be identified
12 and explained. If such storage is used entirely for
13 off-highway purposes and is not used in licensed vehicles,
14 no records will be required other than purchase invoices
15 showing the delivery into such storage.

16 (d) ~~Gasoline purchased for other than bulk storage.~~
17 Fuel purchased in small containers for nonhighway use must
18 be identified on the purchase invoice and no further record
19 is required.

20 (e) ~~Resellers.~~ Service stations, bulk dealers, and
21 marinas must prepare a separate and complete invoice for
22 each withdrawal of gasoline for own use upon which a refund
23 is to be claimed.

24 (f) ~~Proof of highway use.~~ When no highway use of
25 gasoline is deducted from the claim, the applicant must

1 substantiate purchases of gasoline and miles traveled for
2 licensed motor vehicles upon request of the department.

3 (g) Any person who operates a licensed motor vehicle
4 on and off the public roads for commercial purposes may
5 claim refund of the state license tax on the gasoline used
6 to operate the vehicle on roads or property in private
7 ownership, if such person has maintained the following
8 records:

9 (i) the total number of highway miles operated by each
10 licensed motor vehicle, including private passenger cars;

11 (ii) total gallons of gasoline used in each vehicle to
12 include both refund and nonrefund use;

13 (iii) purchase invoices supporting all gasoline
14 handled through bulk storage, as well as all fuels purchased
15 at service stations or received from other sources. Highway
16 use for each vehicle may be determined by actual
17 measurement, or may be computed by dividing the average
18 miles per gallon ~~highway-operation-consumption-rate~~ into the
19 number of highway miles operated.

20 (4) All applications for refunds shall be filed with
21 the department of revenue within ~~fourteen~~-(14) months after
22 the date on which the gasoline was purchased as shown by
23 invoices or after the date on which the tax was erroneously
24 paid. Provided, however, that a distributor may file a claim
25 for refund of taxes erroneously paid within ~~three~~-(3) years

1 after the date of such erroneous payment. The department
2 shall have ~~one hundred twenty~~-(120) days after receiving the
3 claim to approve or reject it. If approved, the department
4 shall issue a credit in lieu of refund for the amount of the
5 claim, if the claimant is a distributor. For all other
6 persons, a warrant shall be drawn upon the state treasurer
7 for the amount of the claim.

8 (5) Should the department of revenue find that the
9 statement contains errors which are not fraudulently
10 inserted, it may correct the statement and approve it as
11 corrected, or the department may require the claimant to
12 file an amended statement. If the state department of
13 revenue determines that any claim has been fraudulently
14 presented or is supported by invoice or invoices
15 fraudulently made or altered or that any statement in the
16 claim or affidavit is willfully false and made for the
17 purpose of misleading, the department may reject such claim
18 in full. If a claim is rejected, the department may suspend
19 claimant's right to refund for a period not to exceed ~~one~~
20 ~~1~~ year.

21 (6) Any person, other than a licensed distributor,
22 shall obtain a license from the state department of revenue
23 prior to selling gasoline on which a refund may be claimed.
24 The application for license shall contain the applicant's
25 name, address, place or places of business in the state of

1 Montana, and other information which may be required by the
2 department. Licenses issued shall bear a license number and
3 the date of issuance. The department shall keep a record of
4 all licenses issued, canceled, or suspended. A
5 nontransferable license shall be issued for ~~three~~(3) years
6 upon payment of a fee of ~~three dollars~~(\$3). Licenses must
7 be renewed and the fee paid every ~~three~~(3) years from date
8 of issuance.

9 Any person failing to comply with this subsection shall
10 be subject to a fine of not less than ~~twenty-five dollars~~
11 ~~(\$25)~~ or more than ~~two hundred dollars~~(\$200) or
12 imprisonment in the county jail for a period not less than
13 ~~ten~~(10) days or more than ~~sixty~~(60) days, or both fine and
14 imprisonment."

-End-