

1 *Senate* BILL NO. 79
 2 INTRODUCED BY *Bill Anderson*

3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO EXCEPT PASSENGER
 5 AUTOMOBILES FROM THE REQUIREMENTS FOR A SPECIAL FUEL
 6 DEALERS' LICENSE; AMENDING SECTION 84-1833, R.C.M. 1947."
 7

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 9 Section 1. Section 84-1833, R.C.M. 1947, is amended to
 10 read as follows:

11 "84-1833. Special fuel dealers' and special fuel
 12 users' licenses and special fuel vehicle permits.
 13 (a) Required: It shall be unlawful for any person to act as
 14 a special fuel dealer in this state unless such person is
 15 the holder of an uncanceled fuel dealers' license issued to
 16 him by the department.

17 Every special fuel user shall obtain from the
 18 department, prior to the use of such special fuel for the
 19 propulsion of a motor vehicle or vehicles in this state, a
 20 special fuel users' license, and a special fuel vehicle
 21 permit for each such vehicle or vehicles operated by him
 22 upon the highways as herein defined, which permit shall at
 23 all times be carried in the vehicle for which it was issued,
 24 and shall be exhibited for inspection on request of any
 25 checking station officer, Montana highway patrol officer,

1 any authorized employee of the department of revenue, or any
 2 other law enforcement officer.

3 A special fuel user's license or permit is not required
 4 of any person whose sole use of special fuel is for the
 5 propulsion of a privately operated passenger automobile
 6 provided the person purchases special fuel, tax paid, from a
 7 licensed special fuel dealer in this state. For purposes of
 8 this exception, a privately operated passenger vehicle does
 9 not include a motor vehicle used for the transportation of
 10 persons for hire or for compensation or designed, used, or
 11 maintained primarily for transportation of property.

12 Any out of state user who operates a recreational
 13 passenger car, pickup truck or family motor coach powered by
 14 special fuels shall secure a special fuel user's "Courtesy"
 15 vehicle permit. The permit shall not be transferable and
 16 shall be valid for ninety (90) days. Permits will be issued
 17 at no cost to the user by the department of revenue, scale
 18 house personnel and gross vehicle weight patrol crews. The
 19 department may require the user who has fuel capacity in
 20 excess of thirty (30) gallons to file a report and pay the
 21 tax on fuel used in Montana on which the tax has not been
 22 paid.

23 (b) Application: Application for a special fuel
 24 dealer's license, a special fuel user's license, or a
 25 special fuel vehicle permit shall be made to the board

1 unless otherwise provided herein.

2 (c) Form of application: The application shall be
3 filed upon a form prepared and furnished by the department.
4 The application shall contain such information as the
5 department deems necessary.

6 (d) Bond: Except as herein provided, no special fuel
7 dealer's license or special fuel user's license shall be
8 issued to any person or continued in force unless such
9 person has furnished bond, as defined in section 84-1831 (i)
10 and in such form as the department may require to secure its
11 compliance with this act, and the payment of any and all
12 taxes, interest and penalties due and to become due
13 hereunder. Upon application, the department may waive the
14 bond requirement of any resident special fuel user who
15 establishes to the reasonable satisfaction of the board that
16 the tax as herein provided is not delinquent or that
17 interest or penalties are not accrued under the provisions
18 of this act.

19 The total amount of the bond or bonds required of any
20 special fuel dealer or special fuel user shall be equivalent
21 to twice his estimated monthly tax payments as hereinafter
22 provided, determined in such manner as the department may
23 deem proper; provided, however, that the total amount of the
24 bond or bonds shall never be less than five thousand dollars
25 (\$5,000) for any special fuel user awarded a contract in

1 accordance with section 84-1832.1, nor less than five
2 hundred dollars (\$500) for any other special fuel user; and
3 not less than one thousand dollars (\$1,000) for a special
4 fuel dealer.

5 (e) Issuance: Upon receipt of the application and bond
6 in proper form, the department shall issue to the applicant
7 a license to act as a special fuel dealer or special fuel
8 user or a special fuel vehicle permit; provided, however,
9 the department may refuse to issue a special fuel dealer's
10 license, a special fuel user's license or a special fuel
11 vehicle permit to any person: (1) who formerly held either
12 type of license or permit which, prior to the time of filing
13 application has been revoked for cause; or (2) who is not
14 the real party in interest and where the license or permit
15 of the real party in interest has been revoked for cause
16 prior to the time of filing such application; or (3) upon
17 other sufficient cause being shown. Before such refusal, the
18 department shall grant the applicant a hearing and shall
19 grant him at least ten (10) days' written notice of the time
20 and place thereof.

21 (f) Expiration of license or permit: Each special fuel
22 dealer's license, special fuel user's license and special
23 fuel vehicle permit shall be valid until suspended or
24 revoked for cause or otherwise canceled.

25 (g) Assignment forbidden: No special fuel dealer's

1 license, special fuel user's license or special fuel vehicle
2 permit shall be transferable.

3 (h) Revocation, suspension, cancellation and surrender
4 of license and permit: The department may revoke the license
5 of any special fuel dealer or special fuel user or any
6 special fuel vehicle permit for reasonable cause. Before
7 revoking such license or permit, the department shall notify
8 the licensee or permittee of its intention so to do, by
9 either certified or registered mail, addressed to his last
10 known address shown in the files of the department,
11 requiring him to appear before the department on a day and
12 hour specified in such notice, not more than thirty (30)
13 days nor less than ten (10) days from date of such notice,
14 and show cause, if any he has, why the license or the
15 permit, or each of them, should not be revoked; provided,
16 however, that at any time prior to and pending such hearing
17 the department may, in the exercise of reasonable
18 discretion, suspend such license or permit.

19 Upon revocation by the department of any such license
20 or permit, the holder thereof shall immediately surrender
21 the same to the department for cancellation; and the holder
22 of any such permit, having permanently discontinued the use
23 of any vehicle for which the permit was issued, for whatever
24 reason, shall immediately surrender the same to the
25 department for cancellation.

1 The department shall cancel any license to act as a
2 special fuel dealer or a special fuel user or any special
3 fuel vehicle permit immediately upon surrender thereof by
4 the holder.

5 (i) Release of surety: Any surety on a bond furnished
6 by a special fuel dealer or special fuel user as provided
7 herein shall be released and discharged from any and all
8 liability to the state accruing on such bond after the
9 expiration of thirty (30) days from the date upon which such
10 surety shall have lodged with the department a written
11 request to be released and discharged, but this provision
12 shall not operate to relieve, release, or discharge the
13 surety from any liability already accrued or which shall
14 accrue before the expiration of the thirty (30) day period.
15 The department shall promptly upon receiving any such
16 request, notify the special fuel dealer or special fuel user
17 who furnished the bond, and unless the special fuel dealer
18 or special fuel user shall, on or before the expiration of
19 the thirty (30) day period, file a new bond, in accordance
20 with the requirements of this section, or make a deposit in
21 lieu thereof as provided in section 84-1831 (i), the
22 department forthwith shall cancel the special fuel dealer's
23 or special fuel user's license.

24 (j) Additional bond or deposit: The department may
25 require a special fuel dealer or special fuel user to give a

1 new or additional surety bond or to deposit additional
2 securities of the character specified in section 84-1831
3 (i), if, in its opinion, the security of the surety bond
4 theretofore filed by such special fuel dealer or special
5 fuel user, or the market value of the properties deposited
6 as security by such special fuel dealer or special fuel
7 user, shall become impaired or inadequate; and upon failure
8 of the special fuel dealer or special fuel user to give such
9 new additional surety bond or to deposit additional
10 securities within thirty (30) days after being requested so
11 to do by the department, said department forthwith shall
12 cancel his license.

13 (k) All special fuel taxes due from any dealer or user
14 under the provisions of this act, together with all
15 penalties and interest thereon shall be a lien upon any and
16 all property of such dealer, user or other person upon the
17 filing by the state department of revenue of a duplicate
18 copy of the statement so made by the state department of
19 revenue, or a certified copy of any statement filed by said
20 department in the office of the county clerk of the county
21 where such property is situated which lien shall have
22 precedence over any other claim, lien or demand thereafter
23 filed or recorded and which may be enforced in the name of
24 the state of Montana in the same manner as judgment liens
25 are enforced by law."

STATE OF MONTANA

REQUEST NO. 70-77

FISCAL NOTE

Form BD-15

In compliance with a written request received January 13, 19 77, there is hereby submitted a Fiscal Note for Senate Bill 79 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 excepts passenger automobiles from the requirements for a special fuel dealer's license.

ASSUMPTIONS

1. Revenues will be unaffected by this bill.
2. There will be a slight decrease in the number of returns handled, but administrative costs will remain unchanged.

FISCAL IMPACT

None

PREPARED BY: Department of Revenue

Richard L. Dancy
BUDGET DIRECTOR
Office of Budget and Program Planning
Date: 1-18-77

Approved by Committee
on Taxation

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2 INTRODUCED BY *Ryan Anderson* _____
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18 department, prior to the use of such special fuel for the
19 propulsion of a motor vehicle or vehicles in this state, a
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21 permit for each such vehicle or vehicles operated by him
22 upon the highways as herein defined, which permit shall at
23 all times be carried in the vehicle for which it was issued,
24 and shall be exhibited for inspection on request of any
25 checking station officer, Montana highway patrol officer,

1 any authorized employee of the department of revenue, or any
2 other law enforcement officer.

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7 licensed special fuel dealer in this state. For purposes of
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9 not include a motor vehicle used for the transportation of
10 persons for hire or for compensation or designed, used, or
11 maintained primarily for transportation of property.

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13 passenger car, pickup truck or family motor coach powered by
14 special fuels shall secure a special fuel user's "Courtesy"
15 vehicle permit. The permit shall not be transferable and
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17 at no cost to the user by the department of revenue, scale
18 house personnel and gross vehicle weight patrol crews. The
19 department may require the user who has fuel capacity in
20 excess of thirty (30) gallons to file a report and pay the
21 tax on fuel used in Montana on which the tax has not been
22 paid.

23 (b) Application: Application for a special fuel
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25 special fuel vehicle permit shall be made to the board

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2 (c) Form of application: The application shall be
3 filed upon a form prepared and furnished by the department.
4 The application shall contain such information as the
5 department deems necessary.

6 (d) Bond: Except as herein provided, no special fuel
7 dealer's license or special fuel user's license shall be
8 issued to any person or continued in force unless such
9 person has furnished bond, as defined in section 84-1831 (i)
10 and in such form as the department may require to secure its
11 compliance with this act, and the payment of any and all
12 taxes, interest and penalties due and to become due
13 hereunder. Upon application, the department may waive the
14 bond requirement of any resident special fuel user who
15 establishes to the reasonable satisfaction of the board that
16 the tax as herein provided is not delinquent or that
17 interest or penalties are not accrued under the provisions
18 of this act.

19 The total amount of the bond or bonds required of any
20 special fuel dealer or special fuel user shall be equivalent
21 to twice his estimated monthly tax payments as hereinafter
22 provided, determined in such manner as the department may
23 deem proper; provided, however, that the total amount of the
24 bond or bonds shall never be less than five thousand dollars
25 (\$5,000) for any special fuel user awarded a contract in

1 accordance with section 84-1832.1, nor less than five
2 hundred dollars (\$500) for any other special fuel user; and
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4 fuel dealer.

5 (e) Issuance: Upon receipt of the application and bond
6 in proper form, the department shall issue to the applicant
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8 user or a special fuel vehicle permit; provided, however,
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10 license, a special fuel user's license or a special fuel
11 vehicle permit to any person: (1) who formerly held either
12 type of license or permit which, prior to the time of filing
13 application has been revoked for cause; or (2) who is not
14 the real party in interest and where the license or permit
15 of the real party in interest has been revoked for cause
16 prior to the time of filing such application; or (3) upon
17 other sufficient cause being shown. Before such refusal, the
18 department shall grant the applicant a hearing and shall
19 grant him at least ten (10) days' written notice of the time
20 and place thereof.

21 (f) Expiration of license or permit: Each special fuel
22 dealer's license, special fuel user's license and special
23 fuel vehicle permit shall be valid until suspended or
24 revoked for cause or otherwise canceled.

25 (g) Assignment forbidden: No special fuel dealer's

1 license, special fuel user's license or special fuel vehicle
2 permit shall be transferable.

3 (h) Revocation, suspension, cancellation and surrender
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5 of any special fuel dealer or special fuel user or any
6 special fuel vehicle permit for reasonable cause. Before
7 revoking such license or permit, the department shall notify
8 the licensee or permittee of its intention so to do, by
9 either certified or registered mail, addressed to his last
10 known address shown in the files of the department,
11 requiring him to appear before the department on a day and
12 hour specified in such notice, not more than thirty (30)
13 days nor less than ten (10) days from date of such notice,
14 and show cause, if any he has, why the license or the
15 permit, or each of them, should not be revoked; provided,
16 however, that at any time prior to and pending such hearing
17 the department may, in the exercise of reasonable
18 discretion, suspend such license or permit.

19 Upon revocation by the department of any such license
20 or permit, the holder thereof shall immediately surrender
21 the same to the department for cancellation; and the holder
22 of any such permit, having permanently discontinued the use
23 of any vehicle for which the permit was issued, for whatever
24 reason, shall immediately surrender the same to the
25 department for cancellation.

1 The department shall cancel any license to act as a
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3 fuel vehicle permit immediately upon surrender thereof by
4 the holder.

5 (i) Release of surety: Any surety on a bond furnished
6 by a special fuel dealer or special fuel user as provided
7 herein shall be released and discharged from any and all
8 liability to the state accruing on such bond after the
9 expiration of thirty (30) days from the date upon which such
10 surety shall have lodged with the department a written
11 request to be released and discharged, but this provision
12 shall not operate to relieve, release, or discharge the
13 surety from any liability already accrued or which shall
14 accrue before the expiration of the thirty (30) day period.
15 The department shall promptly upon receiving any such
16 request, notify the special fuel dealer or special fuel user
17 who furnished the bond, and unless the special fuel dealer
18 or special fuel user shall, on or before the expiration of
19 the thirty (30) day period, file a new bond, in accordance
20 with the requirements of this section, or make a deposit in
21 lieu thereof as provided in section 84-1831 (i), the
22 department forthwith shall cancel the special fuel dealer's
23 or special fuel user's license.

24 (j) Additional bond or deposit: The department may
25 require a special fuel dealer or special fuel user to give a

1 new or additional surety bond or to deposit additional
2 securities of the character specified in section 84-1831
3 (i), if, in its opinion, the security of the surety bond
4 theretofore filed by such special fuel dealer or special
5 fuel user, or the market value of the properties deposited
6 as security by such special fuel dealer or special fuel
7 user, shall become impaired or inadequate; and upon failure
8 of the special fuel dealer or special fuel user to give such
9 new additional surety bond or to deposit additional
10 securities within thirty (30) days after being requested so
11 to do by the department, said department forthwith shall
12 cancel his license.

13 (k) All special fuel taxes due from any dealer or user
14 under the provisions of this act, together with all
15 penalties and interest thereon shall be a lien upon any and
16 all property of such dealer, user or other person upon the
17 filing by the state department of revenue of a duplicate
18 copy of the statement so made by the state department of
19 revenue, or a certified copy of any statement filed by said
20 department in the office of the county clerk of the county
21 where such property is situated which lien shall have
22 precedence over any other claim, lien or demand thereafter
23 filed or recorded and which may be enforced in the name of
24 the state of Montana in the same manner as judgment liens
25 are enforced by law."

-End-

SENATE BILL NO. 79

INTRODUCED BY RYGAN, GRAHAM

A BILL FOR AN ACT ENTITLED: "AN ACT TO ~~EXCEPT~~ EXEMPT PASSENGER AUTOMOBILES FROM THE REQUIREMENTS FOR A SPECIAL FUEL DEALERS' LICENSE; AMENDING SECTION 84-1833, R.C.M. 1947."

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

Section 1. Section 84-1833, R.C.M. 1947, is amended to read as follows:

"84-1833. Special fuel dealers' and special fuel users' licenses and special fuel vehicle permits.

(a) Required: It shall be unlawful for any person to act as a special fuel dealer in this state unless such person is the holder of an uncanceled fuel dealers' license issued to him by the department.

Every special fuel user shall obtain from the department, prior to the use of such special fuel for the propulsion of a motor vehicle or vehicles in this state, a special fuel users' license, and a special fuel vehicle permit for each such vehicle or vehicles operated by him upon the highways as herein defined, which permit shall at all times be carried in the vehicle for which it was issued, and shall be exhibited for inspection on request of any

checking station officer, Montana highway patrol officer, any authorized employee of the department of revenue, or any other law enforcement officer.

A special fuel user's license or permit is not required of any person whose sole use of special fuel is for the propulsion of a privately operated passenger automobile provided the person purchases special fuel, tax paid, from a licensed special fuel dealer in this state. For purposes of this ~~exception~~ EXEMPTION, a privately operated passenger vehicle does not include a motor vehicle used for the transportation of persons for hire or for compensation or designed, used, or maintained primarily for transportation of property.

Any out of state user who operates a recreational passenger car, pickup truck or family motor coach powered by special fuels shall secure a special fuel user's "Courtesy" vehicle permit. The permit shall not be transferable and shall be valid for ninety (90) days. Permits will be issued at no cost to the user by the department of revenue, scale house personnel and gross vehicle weight patrol crews. The department may require the user who has fuel capacity in excess of thirty (30) gallons to file a report and pay the tax on fuel used in Montana on which the tax has not been paid.

(b) Application: Application for a special fuel

1 dealer's license, a special fuel user's license, or a
2 special fuel vehicle permit shall be made to the board
3 unless otherwise provided herein.

4 (c) Form of application: The application shall be
5 filed upon a form prepared and furnished by the department.
6 The application shall contain such information as the
7 department deems necessary.

8 (d) Bond: Except as herein provided, no special fuel
9 dealer's license or special fuel user's license shall be
10 issued to any person or continued in force unless such
11 person has furnished bond, as defined in section 84-1831 (i)
12 and in such form as the department may require to secure its
13 compliance with this act, and the payment of any and all
14 taxes, interest and penalties due and to become due
15 hereunder. Upon application, the department may waive the
16 bond requirement of any resident special fuel user who
17 establishes to the reasonable satisfaction of the board that
18 the tax as herein provided is not delinquent or that
19 interest or penalties are not accrued under the provisions
20 of this act.

21 The total amount of the bond or bonds required of any
22 special fuel dealer or special fuel user shall be equivalent
23 to twice his estimated monthly tax payments as hereinafter
24 provided, determined in such manner as the department may
25 deem proper; provided, however, that the total amount of the

1 bond or bonds shall never be less than five thousand dollars
2 (\$5,000) for any special fuel user awarded a contract in
3 accordance with section 84-1832.1, nor less than five
4 hundred dollars (\$500) for any other special fuel user; and
5 not less than one thousand dollars (\$1,000) for a special
6 fuel dealer.

7 (e) Issuance: Upon receipt of the application and bond
8 in proper form, the department shall issue to the applicant
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10 user or a special fuel vehicle permit; provided, however,
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13 vehicle permit to any person: (1) who formerly held either
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15 application has been revoked for cause; or (2) who is not
16 the real party in interest and where the license or permit
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20 department shall grant the applicant a hearing and shall
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22 and place thereof.

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12 known address shown in the files of the department,
13 requiring him to appear before the department on a day and
14 hour specified in such notice, not more than thirty (30)
15 days nor less than ten (10) days from date of such notice,
16 and show cause, if any he has, why the license or the
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20 discretion, suspend such license or permit.

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-End-

HOUSE OF REPRESENTATIVES

March 9, 1977

Committee of the Whole amendments to SENATE BILL NO. 79, third reading copy, as follows:

1. Amend title, line 7.

Following: "1947"

Insert: ";AND PROVIDING AN IMMEDIATE EFFECTIVE DATE"

2. Amend page 8.

Following: line 2

Insert: "Section 2. Effective date. This act is effective upon its passage and approval."

AS AMENDED
BE CONCURRED IN

1 SENATE BILL NO. 79

2 INTRODUCED BY REGAN, GRAHAM

3
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23 tax on fuel used in Montana on which the tax has not been
24 paid.

25 (b) Application: Application for a special fuel

1 dealer's license, a special fuel user's license, or a
2 special fuel vehicle permit shall be made to the board
3 unless otherwise provided herein.

4 (c) Form of application: The application shall be
5 filed upon a form prepared and furnished by the department.
6 The application shall contain such information as the
7 department deems necessary.

8 (d) Bond: Except as herein provided, no special fuel
9 dealer's license or special fuel user's license shall be
10 issued to any person or continued in force unless such
11 person has furnished bond, as defined in section 84-1831 (i)
12 and in such form as the department may require to secure its
13 compliance with this act, and the payment of any and all
14 taxes, interest and penalties due and to become due
15 hereunder. Upon application, the department may waive the
16 bond requirement of any resident special fuel user who
17 establishes to the reasonable satisfaction of the board that
18 the tax as herein provided is not delinquent or that
19 interest or penalties are not accrued under the provisions
20 of this act.

21 The total amount of the bond or bonds required of any
22 special fuel dealer or special fuel user shall be equivalent
23 to twice his estimated monthly tax payments as hereinafter
24 provided, determined in such manner as the department may
25 deem proper; provided, however, that the total amount of the

1 bond or bonds shall never be less than five thousand dollars
2 (\$5,000) for any special fuel user awarded a contract in
3 accordance with section 84-1832.1, nor less than five
4 hundred dollars (\$500) for any other special fuel user; and
5 not less than one thousand dollars (\$1,000) for a special
6 fuel dealer.

7 (e) Issuance: Upon receipt of the application and bond
8 in proper form, the department shall issue to the applicant
9 a license to act as a special fuel dealer or special fuel
10 user or a special fuel vehicle permit; provided, however,
11 the department may refuse to issue a special fuel dealer's
12 license, a special fuel user's license or a special fuel
13 vehicle permit to any person: (1) who formerly held either
14 type of license or permit which, prior to the time of filing
15 application has been revoked for cause; or (2) who is not
16 the real party in interest and where the license or permit
17 of the real party in interest has been revoked for cause
18 prior to the time of filing such application; or (3) upon
19 other sufficient cause being shown. Before such refusal, the
20 department shall grant the applicant a hearing and shall
21 grant him at least ten (10) days' written notice of the time
22 and place thereof.

23 (f) Expiration of license or permit: Each special fuel
24 dealer's license, special fuel user's license and special
25 fuel vehicle permit shall be valid until suspended or

1 revoked for cause or otherwise canceled.

2 (g) Assignment forbidden: No special fuel dealer's
3 license, special fuel user's license or special fuel vehicle
4 permit shall be transferable.

5 (h) Revocation, suspension, cancellation and surrender
6 of license and permit: The department may revoke the license
7 of any special fuel dealer or special fuel user or any
8 special fuel vehicle permit for reasonable cause. Before
9 revoking such license or permit, the department shall notify
10 the licensee or permittee of its intention so to do, by
11 either certified or registered mail, addressed to his last
12 known address shown in the files of the department,
13 requiring him to appear before the department on a day and
14 hour specified in such notice, not more than thirty (30)
15 days nor less than ten (10) days from date of such notice,
16 and show cause, if any he has, why the license or the
17 permit, or each of them, should not be revoked; provided,
18 however, that at any time prior to and pending such hearing
19 the department may, in the exercise of reasonable
20 discretion, suspend such license or permit.

21 Upon revocation by the department of any such license
22 or permit, the holder thereof shall immediately surrender
23 the same to the department for cancellation; and the holder
24 of any such permit, having permanently discontinued the use
25 of any vehicle for which the permit was issued, for whatever

1 reason, shall immediately surrender the same to the
2 department for cancellation.

3 The department shall cancel any license to act as a
4 special fuel dealer or a special fuel user or any special
5 fuel vehicle permit immediately upon surrender thereof by
6 the holder.

7 (i) Release of surety: Any surety on a bond furnished
8 by a special fuel dealer or special fuel user as provided
9 herein shall be released and discharged from any and all
10 liability to the state accruing on such bond after the
11 expiration of thirty (30) days from the date upon which such
12 surety shall have lodged with the department a written
13 request to be released and discharged, but this provision
14 shall not operate to relieve, release, or discharge the
15 surety from any liability already accrued or which shall
16 accrue before the expiration of the thirty (30) day period.
17 The department shall promptly upon receiving any such
18 request, notify the special fuel dealer or special fuel user
19 who furnished the bond, and unless the special fuel dealer
20 or special fuel user shall, on or before the expiration of
21 the thirty (30) day period, file a new bond, in accordance
22 with the requirements of this section, or make a deposit in
23 lieu thereof as provided in section 84-1831 (i), the
24 department forthwith shall cancel the special fuel dealer's
25 or special fuel user's license.

1 (j) Additional bond or deposit: The department may
 2 require a special fuel dealer or special fuel user to give a
 3 new or additional surety bond or to deposit additional
 4 securities of the character specified in section 84-1831
 5 (i), if, in its opinion, the security of the surety bond
 6 theretofore filed by such special fuel dealer or special
 7 fuel user, or the market value of the properties deposited
 8 as security by such special fuel dealer or special fuel
 9 user, shall become impaired or inadequate; and upon failure
 10 of the special fuel dealer or special fuel user to give such
 11 new additional surety bond or to deposit additional
 12 securities within thirty (30) days after being requested so
 13 to do by the department, said department forthwith shall
 14 cancel his license.

15 (k) All special fuel taxes due from any dealer or user
 16 under the provisions of this act, together with all
 17 penalties and interest thereon shall be a lien upon any and
 18 all property of such dealer, user or other person upon the
 19 filing by the state department of revenue of a duplicate
 20 copy of the statement so made by the state department of
 21 revenue, or a certified copy of any statement filed by said
 22 department in the office of the county clerk of the county
 23 where such property is situated which lien shall have
 24 precedence over any other claim, lien or demand thereafter
 25 filed or recorded and which may be enforced in the name of

1 the state of Montana in the same manner as judgment liens
 2 are enforced by law."

3 SECTION 2. EFFECTIVE DATE. THIS ACT IS EFFECTIVE UPON
 4 ITS PASSAGE AND APPROVAL.

-End-