

Senate BILL NO. 252
Turnage

1
2 INTRODUCED BY _____
3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE DATE FOR
5 FILING RAILROAD ASSESSMENT STATEMENTS; AMENDING SECTION
6 84-801, R.C.M. 1947."
7

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

9 Section 1. Section 84-801, R.C.M. 1947, is amended to
10 read as follows:

11 "84-801. Assessment of railroads. The president,
12 secretary, or managing agent, or such other officer as the
13 state department of revenue may designate, of any
14 corporation, and each person or association of persons,
15 owning or operating any railroad in more than one county in
16 this state, must, on or before ~~the first day of~~ April 15 of
17 each year, furnish the department a statement, signed and
18 sworn to by one of such officers, or by the person or one of
19 the persons forming such association, showing in detail for
20 the year ending on the thirty-first day of December,
21 immediately preceding:

22 (1) The whole number of miles of railroad in the
23 state; and, where the line is partly out of the state, the
24 whole number of miles without the state, and the whole
25 number within the state, owned or operated by such

1 corporation, person, or association.

2 (2) The value of the roadway, roadbed, and rails of
3 the whole railroad, and the value of the same within the
4 state.

5 (3) The width of the right of way.

6 (4) The number of each kind of all rolling stock used
7 by such corporation, person, or association in operating the
8 entire railroad, including the part without the state.

9 (5) Number, kind, and value of rolling stock owned and
10 operated in the state.

11 (6) Number, kind, and value of rolling stock used in
12 the state, but now owned by the party making the returns.

13 (7) Number, kind, and value of rolling stock owned but
14 used out of the state, either upon divisions of road
15 operated by the party making the returns, or by and upon
16 other railroads.

17 (8) The whole number of sidetracks in each county,
18 including the number of miles of track in each railroad yard
19 in the state.

20 (9) The number of each kind of rolling stock used in
21 operating the entire railroad, including the part without
22 the state, which must include a detailed statement of the
23 number and value thereof, of all engines, passenger, mail,
24 express, baggage, freight, and other cars, or property owned
25 or leased by such corporation, persons, or association.

1 (10) The number of sleeping and dining cars not owned
 2 by such corporation, person, or association, but used in
 3 operating the railroads of such corporation, person, or
 4 association in the state, or on the line of the road without
 5 the state, during each month of the year for which the
 6 return is made; also the number of miles each month said
 7 cars have been run or operated within and without the state.

8 (11) A description of the road, giving the points of
 9 entrance into and the points of exit from each county, with
 10 a statement of the number of miles in each county. When a
 11 description of the road shall have once been given, no other
 12 annual description thereof is necessary, unless the road
 13 shall have been changed. Whenever the road, or any portion
 14 of the road, is advertised to be sold, or is sold for taxes,
 15 either state or county, no other description is necessary
 16 than that given by, and the same is conclusive upon, the
 17 person, corporation, or association giving the description.
 18 No assessment is invalid on account of a misdescription of
 19 the railroad, or the right of way for the same. If such
 20 statement is not furnished as above provided, the assessment
 21 made by the state department of revenue upon the property of
 22 the corporation, person, or association failing to furnish
 23 the statement is conclusive and final.

24 (12) Also showing in detail for the year preceding the
 25 first of January:

1 (a) The gross earnings of the entire road;
 2 (b) The gross earnings of the road within the state,
 3 and where the railroad is let to other operators, how much
 4 was derived by the lessor as rental;
 5 (c) The cost of operating the entire road, exclusive
 6 of sinking fund, expenses, of land department, and money
 7 paid to the United States;
 8 (d) Net income for such year, and amount of dividends
 9 declared;
 10 (e) Capital stock authorized;
 11 (f) Capital stock paid in;
 12 (g) Funded debt;
 13 (h) Number of shares authorized;
 14 (i) Number of shares of stock issued.
 15 (13) Any other facts the state department of revenue
 16 may require."

-End-

STATE OF MONTANA

REQUEST NO. 533-77

FISCAL NOTE

Form BD-15

In compliance with a written request received February 15, 19 77, there is hereby submitted a Fiscal Note for Senate Bill 252 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.

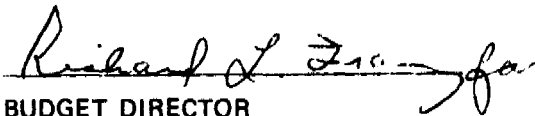
DESCRIPTION

This bill changes the date for filing railroad assessment statements.

ASSUMPTION

The bill will have no fiscal impact. However, it should be noted that the Department of Revenue scarcely completes the tax bills for railroads in time for taxes under current law. This bill subtracts 15 days from the already pressing time deadlines of the department.

PREPARED BY THE DEPARTMENT OF REVENUE


BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-17-77

Approved by Committee
on Taxation

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12 secretary, or managing agent, or such other officer as the
13 state department of revenue may designate, of any
14 corporation, and each person or association of persons,
15 owning or operating any railroad in more than one county in
16 this state, must, on or before ~~the first day of~~ April 12 of
17 each year, furnish the department a statement, signed and
18 sworn to by one of such officers, or by the person or one of
19 the persons forming such association, showing in detail for
20 the year ending on the thirty-first day of December,
21 immediately preceding:
22 (1) The whole number of miles of railroad in the
23 state; and, where the line is partly out of the state, the
24 whole number of miles without the state, and the whole
25 number within the state, owned or operated by such

1 corporation, person, or association.
2 (2) The value of the roadway, roadbed, and rails of
3 the whole railroad, and the value of the same within the
4 state.
5 (3) The width of the right of way.
6 (4) The number of each kind of all rolling stock used
7 by such corporation, person, or association in operating the
8 entire railroad, including the part without the state.
9 (5) Number, kind, and value of rolling stock owned and
10 operated in the state.
11 (6) Number, kind, and value of rolling stock used in
12 the state, but now owned by the party making the returns.
13 (7) Number, kind, and value of rolling stock owned but
14 used out of the state, either upon divisions of road
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16 other railroads.
17 (8) The whole number of sidetracks in each county,
18 including the number of miles of track in each railroad yard
19 in the state.
20 (9) The number of each kind of rolling stock used in
21 operating the entire railroad, including the part without
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23 number and value thereof, of all engines, passenger, mail,
24 express, baggage, freight, and other cars, or property owned
25 or leased by such corporation, persons, or association.

1 (10) The number of sleeping and dining cars not owned
2 by such corporation, person, or association, but used in
3 operating the railroads of such corporation, person, or
4 association in the state, or on the line of the road without
5 the state, during each month of the year for which the
6 return is made; also the number of miles each month said
7 cars have been run or operated within and without the state.

8 (11) A description of the road, giving the points of
9 entrance into and the points of exit from each county, with
10 a statement of the number of miles in each county. When a
11 description of the road shall have once been given, no other
12 annual description thereof is necessary, unless the road
13 shall have been changed. Whenever the road, or any portion
14 of the road, is advertised to be sold, or is sold for taxes,
15 either state or county, no other description is necessary
16 than that given by, and the same is conclusive upon, the
17 person, corporation, or association giving the description.
18 No assessment is invalid on account of a misdescription of
19 the railroad, or the right of way for the same. If such
20 statement is not furnished as above provided, the assessment
21 made by the state department of revenue upon the property of
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4 was derived by the lessor as rental;
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6 of sinking fund, expenses, of land department, and money
7 paid to the United States;
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9 declared;
10 (e) Capital stock authorized;
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HOUSE OF REPRESENTATIVES
COMMITTEE ON TAXATION AMENDMENTS TO SENATE BILL 252

APRIL 7, 1977

Amend the third reading copy as follows:

1. Amend title, line 6.

Following: "1947"

Insert: ", AND SECTION 3, CHAPTER 98, LAWS OF 1977"

2. Amend page 4, line 16.

Following: line 16

Insert: "Section 2. Section 3, Chapter 98, Laws of 1977, is amended to read as follows:

"Section 3. Due date of reports and returns -- extensions. Each report or return described in 84-801, 84-901, 84-1320, 84-5402, 84-6202, or 84-6403 shall be delivered to the department on or before March 31 each year and each report described in 84-801 shall be delivered to the department before April 15 each year. The department may for good cause extend the time for filing a return or report for not more than 30 days."

AS AMENDED

BE CONCURRED IN

1 SENATE BILL NO. 252
2 INTRODUCED BY TURNAGE

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SB 0252/02

- 1 for good cause extend the time for filing a return or report
- 2 for not more than 30 days."

-End-