

CHAPTER NO. 585

HOUSE BILL NO. 471

INTRODUCED BY FABREGA, ROSKIE

BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE HOUSE

January 30, 1979	Introduced and referred to Committee on Taxation.
March 19, 1979	Committee recommend bill do pass as amended. Report adopted.
March 20, 1979	Printed and placed on members' desks.
March 21, 1979	Second reading, do pass.
	Considered correctly engrossed.
March 22, 1979	Third reading, passed. Transmitted to second house.

IN THE SENATE

March 23, 1979	Introduced and referred to Committee on Taxation.
March 28, 1979	Committee recommend bill be concurred in as amended. Report adopted.
March 29, 1979	Second reading, concurred in.
March 31, 1979	Third reading, concurred in as amended.

IN THE HOUSE

April 2, 1979	Returned from second house. Concurred in as amended.
April 3, 1979	Second reading, amendments adopted.

April 4, 1979

Third reading, amendments
adopted. Sent to enrolling.

Reported correctly enrolled.

House BILL NO. 471

1 2 INTRODUCED BY *Maloye Rose*

3 4 BY REQUEST OF THE DEPARTMENT OF REVENUE

5 6 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE AUTHORITY
7 8 FOR ADDITIONAL TAX ASSESSMENTS AND REFUNDS OF THE RESOURCE
9 10 INDEMNITY TRUST TAX; AMENDING SECTION 15-38-106, MCA."

11 12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

13 14 Section 1. Section 15-38-106, MCA, is amended to read:
15 16 "15-38-106. Payment of tax -- receipt-and-disposition
16 17 records -- collection of taxes -- refunds. (1) The tax
17 18 imposed by this chapter shall be paid by each person to
18 19 which the tax applies, on or before March 31, on the value
19 20 of product in the year preceding January 1 of the year in
20 21 which the tax is paid. The tax shall be paid to the
21 22 department at the time that the statement of yield is filed
22 23 with the department.

24 25 (2) The--department--shall--issue--a--receipt--for--the--tax
25 26 and--promptly--turn--the--tax--over--to--the--state--treasurer--for
26 27 deposit--in--the--resource--indemnity--trust--account--of--the--trust
27 28 and--legacy--fund. Every person to whom the tax applies shall
28 29 keep records in accordance with 15-38-105a and the records
29 30 are at all times during the business hours of the day
30 31 subject to inspection by the department or its agents or

1 2 employees. The purchasers of such minerals shall also
2 3 furnish to the department, upon request, all data relative
3 4 to the shipment and gross value of such products that may be
4 5 required to properly enforce the provisions of this chapter.
5 6 Failure of any purchaser to comply with the provisions of
6 7 this section makes the purchaser liable for a penalty of
7 8 \$100 for each day the purchaser fails to furnish such
8 9 statement.

9 10 (3) The department shall examine each of the
10 11 statements and compute the taxes thereon, and the amount
11 12 computed by the department shall be the taxes imposed,
12 13 assessed against, and payable by the taxpayer making the
13 14 statement for the year for which the statement is filed. If
14 15 the tax found to be due is greater than the amount paid, the
15 16 excess shall be paid by the taxpayer to the department
16 17 within 30 days after written notice of the amount of
17 18 deficiency is mailed by the department to the taxpayer. If
18 19 the tax imposed is less than the amount paid, the difference
19 20 must be applied as a tax credit against tax liability for
20 21 subsequent years, or refunded if there is no subsequent tax
21 22 liability."

-End-

Approved by Committee
on Taxation

5 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE AUTHORITY
6 FOR ADDITIONAL TAX ASSESSMENTS AND REFUNDS OF THE RESOURCE
7 INDEMNITY TRUST TAX; AMENDING SECTION 15-38-106, MCA."

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

10 Section 1. Section 15-38-106, MCA, is amended to read:
11 "15-38-106. Payment of tax -- receipt and disposition
12 records -- collection of taxes -- refunds. (1) The tax
13 imposed by this chapter shall be paid by each person to
14 which the tax applies, on or before March 31, on the value
15 of product in the year preceding January 1 of the year in
16 which the tax is paid. The tax shall be paid to the
17 department at the time that the statement of yield is filed
18 with the department.

19 (2) The department shall issue a receipt for the tax
20 and promptly turn the tax over to the state treasurer for
21 deposit in the resource indemnity trust account of the trust
22 and legacy funds. Every person to whom the tax applies shall
23 keep records in accordance with 15-38-105, and the records
24 are at all times during the business hours of the day
25 subject to inspection by the department or its agents or

1 employees--the--purchasers--of--such--minerals--shall--also
2 furnish--to--the--department--upon--request--at--date--relative
3 to--the--shipment--and--gross--value--of--such--products--that--may--be
4 required--to--properly--enforce--the--provisions--of--this--chapter.
5 Failure--of--any--purchaser--to--comply--with--the--provisions--of
6 this--section--makes--the--purchaser--liable--for--a--penalty--of
7 \$100--for--each--day--the--purchaser--fails--to--furnish--such
8 statements--UPON--REASONABLE--NOTICE--DURING--NORMAL--BUSINESS
9 HOURS.

-End-

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INTRODUCED BY FABREGA, ROSKIE

BY REQUEST OF THE DEPARTMENT OF REVENUE

5 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE AUTHORITY
6 FOR ADDITIONAL TAX ASSESSMENTS AND REFUNDS OF THE RESOURCE
7 INDEMNITY TRUST TAX; AMENDING SECTION 15-38-106, MCA."

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12 records -- collection of taxes -- refunds. (1) The tax

13 imposed by this chapter shall be paid by each person to

14 which the tax applies, on or before March 31, on the value

15 of product in the year preceding January 1 of the year in

16 which the tax is paid. The tax shall be paid to the

17 department at the time that the statement of yield is filed

18 with the department.

19 (2) The department shall issue a receipt for the tax
20 and promptly turn the tax over to the state treasurer for
21 deposit in the resource indemnity trust account of the trust
22 end--legacy-fund. Every person to whom the tax applies shall
23 keep records in accordance with 15-38-105 and the records
24 are at all times during the business hours of the day
25 subject to inspection by the department or its agents or

1 employees--the--purchaser--of--such--minerals--shall--also
2 furnish--to--the--department--upon--request--all--data--relative
3 to--the--shipment--and--gross--value--of--such--products--that--may--be
4 required--to--properly--enforce--the--provisions--of--this--chapter--
5 Failure--of--any--purchaser--to--comply--with--the--provisions--of
6 this--section--makes--the--purchaser--liable--for--a--penalty--of
7 \$100--for--each--day--the--purchaser--fails--to--furnish--such
8 statements--UPON--REASONABLE--NOTICE--DURING--NORMAL--BUSINESS
9 HOURS.

10 11. The department shall examine each of the
11 statements and compute the taxes thereon, and the amount
12 computed by the department shall be the taxes imposed,
13 assessed against, and payable by the taxpayer making the
14 statement for the year for which the statement is filed. If
15 the tax found to be due is greater than the amount paid, the
16 excess shall be paid by the taxpayer to the department
17 within 30 days after written notice of the amount of
18 deficiency is mailed by the department to the taxpayer. If
19 the tax imposed is less than the amount paid, the difference
20 must be applied as a tax credit against tax liability for
21 subsequent years, or refunded if there is no subsequent tax
22 liability REQUESTED BY THE TAXPAYER."

-End-

HOUSE BILL NO. 471

INTRODUCED BY FABREGA, ROSKIE

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE AUTHORITY FOR ADDITIONAL TAX ASSESSMENTS AND REFUNDS OF THE RESOURCE INDEMNITY TRUST TAX; AMENDING SECTION 15-38-106, MCA."

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

Section 1. Section 15-38-106, MCA, is amended to read:

"15-38-106. Payment of tax -- receipt-and--disposition records--collection_of_taxes--refunds. (1) The tax imposed by this chapter shall be paid by each person to which the tax applies, on or before March 31, on the value of product in the year preceding January 1 of the year in which the tax is paid. The tax shall be paid to the department at the time that the statement of yield is filed with the department.

(2) The--department--shall--issue-a--receipt--for--the--tax and--promptly--turn--the--tax--over--to--the--state--treasurer--for deposit-in-the-resource-indemnity-trust-account-of-the-trust and--legacy--fund. THE DEPARTMENT SHALL DEPOSIT THE PROCEEDS OF THE TAX IN THE RESOURCE INDEMNITY TRUST ACCOUNT OF THE TRUST AND LEGACY FUNDS. Every person to whom the tax applies shall keep records in accordance with 15-38-105, and the

records--are--at--all--times--during--the--business--hours--of--the day subject to inspection by the department or its agents or employees--the--purchaser--of--such--minerals--shall--also furnish--to--the--department--upon--request--at--date--relative to--the--abatement--and--gross--value--of--such--products--that--may--be required--to--properly--enforce--the--provisions--of--this--chapter. Failure--of--any--purchaser--to--comply--with--the--provisions--of this--section--makes--the--purchaser--liable--for--a--penalty--of \$100--for--each--day--the--purchaser--fails--to--furnish--such statements--UPON--REASONABLE--NOTICE--DURING--NORMAL--BUSINESS HOURS.

13. The department shall examine each of the statements and compute the taxes thereon, and the amount computed by the department shall be the taxes imposed, assessed against, and payable by the taxpayer making the statement for the year for which the statement is filed. If the tax found to be due is greater than the amount paid, the excess shall be paid by the taxpayer to the department within 30 days after written notice of the amount of deficiency is mailed by the department to the taxpayer. If the tax imposed is less than the amount paid, the difference must be applied as a tax credit against tax liability for subsequent years, or refunded if there is no subsequent tax liability REQUESTED BY THE TAXPAYER."

-End-

March 28, 1979

SENATE STANDING COMMITTEE REPORT
(Taxation)

That House Bill No. 471, third reading bill, be amended as follows:

1. Page 1, line 19.

Following: "(2)"

Insert: "The department shall deposit the proceeds of the tax in the resource indemnity trust account of the trust and legacy fund."