

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.

1 House BILL NO. 471
 2 INTRODUCED BY Falvey Roehle
 3 BY REQUEST OF THE DEPARTMENT OF REVENUE

4
 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."

8
 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 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 purchasers 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 ~~statement.~~

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

-End-

Approved by Committee
on Taxation

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INTRODUCED BY FABREGA, ROSKIE

BY REQUEST OF THE DEPARTMENT OF REVENUE

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(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 endowment 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 purchasers of such minerals shall also furnish to the department upon request all data relative to the shipment 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.

(3) 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."

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(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. 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 purchasers of such minerals shall also furnish to the department upon request all data relative to the shipment 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.~~

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 22 ~~and legacy fund. THE DEPARTMENT SHALL DEPOSIT THE PROCEEDS~~
 23 ~~OF THE TAX IN THE RESOURCE INDEMNITY TRUST ACCOUNT OF THE~~
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-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."