

HOUSE BILL NO. 581

INTRODUCED BY VINGER

IN THE HOUSE

February 6, 1979	Introduced and referred to Committee on Taxation.
February 16, 1979	Committee recommend bill do pass as amended. Report adopted.
February 17, 1979	Printed and placed on members' desks.
February 20, 1979	Second reading, do pass.
February 21, 1979	Considered correctly engrossed. Third reading, passed. Transmitted to second house.

IN THE SENATE

February 22, 1979	Introduced and referred to Committee on Taxation.
March 8, 1979	Committee recommend bill be concurred in. Report adopted.
March 10, 1979	Second reading, concurred in.
March 13, 1979	Third reading, concurred in.

IN THE HOUSE

March 14, 1979	Returned from second house. Concurred in. Sent to enrolling. Reported correctly enrolled.
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1 *House* BILL NO. *581*
 2 INTRODUCED BY *Winger*

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 4 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
 5 15-70-325, MCA, TO CHANGE THE MONTHLY DEADLINE FOR FILING
 6 SPECIAL FUEL TAX RETURNS FROM THE 25TH TO THE LAST DAY OF
 7 THE MONTH."

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

10 Section 1. Section 15-70-325, MCA, is amended to read:

11 "15-70-325. Returns. (1) For the purpose of
 12 determining the amount of his liability for the tax herein
 13 imposed, each special fuel dealer and each special fuel user
 14 shall file with the department, on forms prescribed by said
 15 department, a monthly tax return.

16 (2) Upon annual application, the department shall
 17 waive the filing of a monthly tax return of any special fuel
 18 user who establishes that such user's annual tax liability
 19 is or will be \$100 or less.

20 (3) Such user shall make an annual report and return
 21 to the department on forms prescribed by said department, on
 22 or before January 25 of each year. Should the department
 23 determine that a user filing annual returns as herein
 24 provided is delinquent in making reports and payments, it
 25 shall require such person to file monthly returns as herein

1 provided. Such return, annual or monthly, shall contain a
 2 declaration by the person making the same to the effect that
 3 the statements contained are true and are made under
 4 penalties of perjury, which declarations shall have the same
 5 force and effect as a verification. The return shall show
 6 such information as the department may reasonably require
 7 for the proper administration and enforcement of this part.

8 (4) If a special fuel dealer or user is also a
 9 wholesale distributor of special fuel at a location where
 10 special fuel is delivered into the supply tank of a motor
 11 vehicle and if separate storage is provided thereat from
 12 which special fuel is delivered or placed into fuel supply
 13 tanks of motor vehicles, the monthly return to the
 14 department need not include inventory control data covering
 15 bulk storage from which wholesale distribution of special
 16 fuel is made.

17 (5) The special fuel dealer or special fuel user shall
 18 file the return on or before the 25th last day of the next
 19 succeeding calendar month following the monthly period to
 20 which it relates; provided, however, that for good cause the
 21 department may grant a taxpayer a reasonable extension of
 22 time for filing but not to exceed 30 days."

-End-

-2- *H B 581*
 INTRODUCED BILL

Approved by Committee
on Taxation

HOUSE BILL NO. 581
INTRODUCED BY VINGER

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION 15-70-325, MCA, TO CHANGE THE ANNUAL AND MONTHLY DEADLINE FOR FILING SPECIAL FUEL TAX RETURNS FROM THE 25TH TO THE LAST DAY OF THE MONTH."

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Section 1. Section 15-70-325, MCA, is amended to read:

"15-70-325. Returns. (1) For the purpose of determining the amount of his liability for the tax herein imposed, each special fuel dealer and each special fuel user shall file with the department, on forms prescribed by said department, a monthly tax return.

(2) Upon annual application, the department shall waive the filing of a monthly tax return of any special fuel user who establishes that such user's annual tax liability is or will be \$100 or less.

(3) Such user shall make an annual report and return to the department on forms prescribed by said department, on or before January 25 ~~31~~ of each year. Should the department determine that a user filing annual returns as herein provided is delinquent in making reports and payments, it shall require such person to file monthly returns as herein

provided. Such return, annual or monthly, shall contain a declaration by the person making the same to the effect that the statements contained are true and are made under penalties of perjury, which declarations shall have the same force and effect as a verification. The return shall show such information as the department may reasonably require for the proper administration and enforcement of this part.

(4) If a special fuel dealer or user is also a wholesale distributor of special fuel at a location where special fuel is delivered into the supply tank of a motor vehicle and if separate storage is provided thereat from which special fuel is delivered or placed into fuel supply tanks of motor vehicles, the monthly return to the department need not include inventory control data covering bulk storage from which wholesale distribution of special fuel is made.

(5) The special fuel dealer or special fuel user shall file the return on or before the 25th ~~last~~ day of the next succeeding calendar month following the monthly period to which it relates; provided, however, that for good cause the department may grant a taxpayer a reasonable extension of time for filing but not to exceed 30 days."

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