HOUSE BILL 633

IN THE HOUSE

February 7, 1979		Introduced and referred to Committee on Taxation.
March 26, 1979		Committee recommend bill, as amended.
March 27, 1979		Printed and placed on members' desks.
		Second reading, do pass as amended.
		Correctly engrossed.
		Third reading, passed.
	IN THE SENA	ATE
March 27, 1979		Introduced and referred to Committee on Taxation.

Died in Committee.

April 20, 1979

House BILL NO. 633

2 HATRODUCED BY Manuary Doyer Lague
3 Karryly, Burgton

A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR A LOCAL OPTION SELECTIVE EXCISE TAX ON THE PURCHASE OF GASOLINE AND OTHER VEHICLE FUELS WHICH MAY NOT EXCEED 2 CENTS FOR EACH GALLON OF FUEL IF APPROVED BY AN AFFIRMATIVE VOTE OF THE ELECTORS OF THE COUNTY."

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

Section 1. Selective excise tax -- fuels. (1) A county governing body with general or self-government powers may impose, by ordinance, a tax on the purchase of fuels taxable under Title 15, chapters 70 and 71 if approved by a majority of the qualified electors voting on the question as provided in [section 2]. The tax may not exceed an amount equal to 2 cents for each gallon of fuel.

- (2) A fuel tax so imposed must be countywide.
- (3) The administration, collection, and distribution of the proceeds from a fuel tax must be detailed in an interlocal agreement adopted by the county and all municipalities in the county prior to the imposition of the tax. The interlocal agreement may be modified by agreement of the governing bodies.
 - (4) The proceeds of the tax must be used in a manner

that is consistent with the provisions of Article VIII.

section 6, of the Montana constitution.

(5) The tax on fuels authorized by this section is
 extraordinary and in addition to any other tax authorized by
 Title 7, chapter 6.

Section 2. Election required to impose fuels tax. (1)

A county governing body may impose or repeal the tax

authorized by [section 1] only after an affirmative vote of

the majority of the qualified electors of the county voting

on the question.

11 (2) The question may be presented to the electors of 12 the county at a general election or a special election 13 called for that purpose by the county governing body.

-End-

STATE OF MONTANA

FISCAL NOTE

Request No. 314-79

Form BD-15

In compliance with a written request received February 9, 1979, there is hereby submitted a Fiscal Note for House Bill 633 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 proposed bill provides for a local option selective excise tax on the purchase of gasoline and other vehicle fuels which may not exceed 2 cents for each gallon of fuel if approved by an affirmative vote of the electors of the county.

FISCAL IMPACT:

No impact on state revenues.

EFFECT ON LOCAL GOVERNMENT:

Assuming that the 32 counties currently assessing the maximum statutory and road fund levy will impose a one-cent motor fuel tax during each year of the biennium, local governments will receive an additional \$2.6 million in revenue per year.

TECHNICAL NOTE:

The proposed legislation presents a problem as to who should administer the optional tax - the county that enacts the tax or the Motor Fuels Division of the Department of Revenue that already administers present motor fuel taxes?

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 4/15/75

Approved by Committee on <u>Texation</u>

1	HOUSE BILL NO. 633
2	INTRODUCED BY MANNING. DOZIER, FABREGA.
3	TEAGUE, RAMIREZ, BENGTSON
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR A LOCAL
6	OPTION SELECTIVE EXCISE TAX ON THE PURCHASE OF GASOLINE AND
7	OTHER-VEHICLE-FUELS WHICH MAY NOT EXCEED 2 CENTS FOR EACH
8	GALLON OF FUEL IF APPROVED BY AN-AFFERMATEVE-V8FE-8F-THE
9	EFEELBURG-BE-THE-EBRURA BEZOTATION DE TRE COMMIT COXEBUING
0	<u>BODY</u> •#
.1	
12	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
13	Section 1. Selective excise tax fuels. (1) A county
14	governing body with general or self-government powers may
15	impose, by ordinance <u>RESQLUTION</u> , a tax on the purchase of
16	fuels-taxable-under-Title-15v-chapters-T8-and-T1-if-approved
17	byamajorityofthequalifiedelectorsvoting-on-the
18	question-as-provided-in-[section-2] GASOLINE. The tax may
19	not exceed an amount equal to 2 cents for each gallon of
20	fuel GASOLINE.
21	(2) A fuel GASQLINE tax so imposed must be countywide.
22	(3) The administration, collection, and distribution
23	of the proceeds from a fuel GASOLINE tax must be detailed in

an interlocal agreement adopted by the county and all

municipalities in the county prior to the imposition of the

24

1	tax. The interlocal agreement may be modified by agreement
2	of the governing bodies.
3	(4) The proceeds of the tax must be used in a manner
4	that is consistent with the provisions of Article VIII,
5	section 6. of the Montana constitution.
6	(5) The tax on fuels <u>GASOLINE</u> authorized by this
7	section is extraordinary and in addition to any other tax
8	authorized by Title 7, chapter 6.
9	Section 2. Electionrequiredtoimposefuelstext
10	HEARING ON COUNTY GASOLINE TAX REQUIRED == NOTICE: +++-4
11	countygoverningbodymayimposeorrepealthetax
12	suthorizedby-{section-ij-only-after-an-affirmative-vote-of
13	the-majority-of-thb-qualified-electors-of-the-countyvoting
13 14	the-majority-of-thb-qualified-electors-of-the-countyvoting
	3 , , ,
14	on-the-questions
14	on-the-question: {2}Thequestionmay-be-presented-to-the-electors-of
14 15 16	on-the-questions {2}Thequestionmay-be-presented-to-the-electors-of the-county-st-sgeneralelectionorspecialelection
14 15 16 17	on-the-question= (2)Thequestionmay-be-presented-to-the-electors-of the-county-at-ageneralelectionoraspecialelection calledforthatpurpose-by-the-county-governing-body= (1)
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14 15 16 17 18 19	on-the-question= (2)Thequestionmay-be-presented-to-the-electors-of the-county-st-sgeneralelectionorspecialelection calledforthatpurpose-by-the-county-governing-body= (1) THE COUNTY GOVERNING BODY MUST HOLD A PUBLIC HEARING BEFORE IMPOSING A COUNTY GASOLINE TAX=
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14 15 16 17 18 19 20 21	on-the-question= (2)Thequestionmay-be-presented-to-the-electors-of the-county-at-ageneralelectionoraspecialelection calledforthatpurpose-by-the-county-governing-body= (11) THE COUNTY GOVERNING BODY MUST HOLD A PUBLIC HEARING BEFORE IMPOSING A COUNTY GASOLINE TAX= (2) NOTICE OF THE PUBLIC HEARING MUST BE PUBLISHED ONCE A WEEK FOR 2 CONSECUTIVE WEEKS IN A NEWSPAPER WITH

46th Legislature HB 0633/03

1	HOUSE BILL NO. 633
2	INTRODUCED BY MANNING, DOZIER, FABREGA,
3	TEAGUE: RAMIREZ: BENGTSON
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR A LOCAL
6	OPTION SELECTIVE EXCISE TAX ON THE PURCHASE OF GASOLINE AND
7	STHER-VEHIGLE-FUELS WHICH MAY NOT EXCEED 2 CENTS FOR EACH
8	GALLON OF FUEL IF APPROVED BY AN-AFFIRMATIVE-VOTE-OF-THE
9	ELECTORS-OF-THE-EOUNTY <u>RESOLUTION-DEIHEEOUNTYGOYERNING</u>
10	BBOY AN AFFIRMATIVE VOIE OF THE ELECTORS OF THE COUNTY."
11	
12	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
13	Section 1. Selective excise tax fuels. (1) A county
14	governing body with general or self-government powers may
15	impose, by ordinance <u>RESOLUTION ORDINANCE</u> , a tax on the
16	purchase of feels-taxable-under-Title-15v-chapters-70-and-71
17	ifapprovedby-a-majority-of-the-qualified-electors-voting
18	on-the-question-asprovidedin[section2] GASOLINE IE
19	APPROVED BY A MAJORITY OF THE QUALIFIED ELECTORS VOTING ON
20	THE QUESTION AS PROVIDED IN [SECTION 2]. The tax way not
21	exceed an amount equal to 2 cents for each gallon of fuel
22	GASQLIME-
23	(2) A fuel GASQLINE tax so imposed must be countywide.
24	(3) The administration, collection, and distribution
25	of the proceeds from a fuel GASQLINE tax must be detailed in

1	an interlocal agreement adopted by the county and all
2	municipalities in the county prior to the imposition of the
3	tax. The interlocal agreement may be modified by agreement
4	of the governing bodies.
5	(4) The proceeds of the tax must be used in a manner
6	that is consistent with the provisions of Article VIII,
7	section 6. of the Montana constitution.
8	(5) The tax on fuels GASOLINE authorized by this
9	section is extraordinary and in addition to any other tax
10	authorized by Title 7, chapter 6.
11	Section 2. Electionrequiredtoimposefuelstoxu
12	HEARING BN-ESUNIY-GASOLINE-TAX-REQUIRED NOTIGE & ELECTION
13	REQUIRED TO IMPOSE GASQLIME TAX: 111-A-county-governing-body
14.	may-impose-or-repeal-the-tax-authorized-by-fsection-ljonly
15	afterenaffirmative-vote-of-the-majority-of-the-qualified
16	atectors-of-the-county-voting-on-the-questions
17	{2}The-question-may-be-presented-to-theelectorsof
18	thecountyatageneralelectionor-a-special-election
19	called-for-that-purpose-by-the-countygoverningbody* 111
20	THE==EGUNTY=GOVERNING=BODY=NUST=HOLD=A=PUBLIC=HEARING-BEFORE

IMPOSING-A-COUNTY-GASOLING-TAX+

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HB 0633/03

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- AND--PURPOSE-BE-THE-HEARING (1) A COUNTY GOVERNING BODY MAY
- 2 IMPOSE OR REPEAL THE TAX AUTHORIZED BY [SECTION 1] ONLY
- 3 AFTER AN AFFIRMATIVE VOTE OF THE MAJORITY OF THE QUALIFIED
- 4 ELECTORS OF THE COUNTY VOTING ON THE QUESTION.
- 5 (2) THE OVESTION MAY BE PRESENTED TO THE ELECTORS OF
- 6 THE COUNTY AT A GENERAL ELECTION OR A SPECIAL ELECTION
- 7 CALLED FOR THAT PURPOSE BY THE COUNTY GOVERNING BODY.

-End-