

HOUSE BILL NO. 898

INTRODUCED BY VINGER

BY REQUEST OF THE HOUSE TAXATION COMMITTEE

IN THE HOUSE

March 5, 1979	Introduced and referred to Committee on Taxation.
March 13, 1979	Committee recommend bill do pass. Report adopted.
March 14, 1979	Printed and placed on members' desks.
March 15, 1979	Second reading, do pass.
March 16, 1979	Considered correctly engrossed.
March 17, 1979	Third reading, passed. Transmitted to second house.

IN THE SENATE

March 19, 1979	Introduced and referred to Committee on Taxation.
March 31, 1979	Committee recommend bill be concurred in. Report adopted.
April 2, 1979	Second reading, concurred in.
April 4, 1979	Third reading, concurred in.

IN THE HOUSE

April 5, 1979	Returned from second house. Concurred in. Sent to enrolling.  Reported correctly enrolled.
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1 HOUSE BILL NO. 898  
 2 INTRODUCED BY Vingor Taxation Comm.  
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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
 5 15-70-330, MCA, TO CHANGE THE PENALTY FOR FAILURE OF A  
 6 SPECIAL FUEL DEALER OR A SPECIAL FUEL USER TO FILE A MONTHLY  
 7 TAX RETURN FROM 25% OF THE AMOUNT OF TAX DUE TO 10% OF THE  
 8 AMOUNT OF TAX DUE."  
 9

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

11 Section 1. Section 15-70-330, MCA, is amended to read:

12 "15-70-330. Penalties for refusal or failure to file  
 13 return or pay tax when due. (1) In case of any special fuel  
 14 dealer or special fuel user who refuses or fails to file a  
 15 return required by this part within the time prescribed by  
 16 15-70-103 and 15-70-325, there is hereby imposed a penalty  
 17 of \$25 or a sum equal to ~~25%~~ 10% of the tax due, whichever  
 18 is greater, together with interest at the rate of 1% on the  
 19 tax due for each calendar month or fraction thereof during  
 20 which such refusal or failure continues; provided, however,  
 21 that if any such special fuel dealer or special fuel user  
 22 shall establish to the satisfaction of the department that  
 23 his failure to file a return within the time prescribed was  
 24 due to reasonable cause, the department shall waive the  
 25 penalty provided by this section.

1 (2) Where a special fuel dealer or a special fuel user  
 2 files a return but fails to pay in whole or in part the tax  
 3 due hereunder, there shall be added to the amount due and  
 4 unpaid interest at the rate of 1% per month or fraction  
 5 thereof from the date such tax was due to the date of  
 6 payment in full thereof."

-End-

STATE OF MONTANA

REQUEST NO. 444-79

FISCAL NOTE

Form BD-15

In compliance with a written request received March 5, 19 79, there is hereby submitted a Fiscal Note for House Bill 898 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 changes the penalty for failure of a special fuel dealer or a special fuel user to file a monthly tax return from 25% of the amount of tax due to 10% of the amount of tax due.

FISCAL IMPACT

NONE

PREPARED BY DEPARTMENT OF REVENUE

*Richard L. Drury*  
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 3/7/79

## STATE OF MONTANA

REQUEST NO. 444-79 REVISED

## FISCAL NOTE

Form BD-15

In compliance with a written request received March 7, 19 79, there is hereby submitted a Fiscal Note  
of House Bill 898 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.

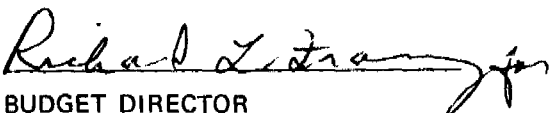
DESCRIPTION

This proposed bill changes the penalty for failure of a special fuel dealer or a special  
fuel user to file a monthly tax return from 25% of the amount of tax due to 10% of the  
amount of tax due.

ASSUMPTIONS

In 1978 the 25% penalty for the special fuel dealers generated \$33,000. At 10% the  
penalty would have generated \$13,200, a loss of \$19,800. If it is assumed this will  
continue through the 80-81 biennium the earmarked revenue would lose \$20,000 each year.

PREPARED BY DEPARTMENT OF REVENUE



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 3/7/79

Approved by Committee  
on Taxation

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Vincent Taxation Comm.

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(2) Where a special fuel dealer or a special fuel user files a return but fails to pay in whole or in part the tax due hereunder, there shall be added to the amount due and unpaid interest at the rate of 1% per month or fraction thereof from the date such tax was due to the date of payment in full thereof."

-End-

HB 898  
SECOND READING

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-End-

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-End-