

CHAPTER NO. 700

SENATE BILL NO. 182

INTRODUCED BY THIESSEN, KVAALEN, DAY, WYRICK,  
MATHERS, GRAHAM, E. SMITH, OLSON, WOOD, NATHE, LUND, VINGER

IN THE SENATE

January 19, 1979	Introduced and referred to Committee on Taxation.
January 22, 1979	Fiscal note requested.
January 25, 1979	Fiscal note returned.
February 12, 1979	Committee recommend bill do pass as amended. Report adopted.
February 14, 1979	Printed and placed on members' desks.
February 15, 1979	Second reading, pass consideration.
February 16, 1979	Second reading, do pass.
February 17, 1979	Considered correctly engrossed.
February 19, 1979	Third reading, passed. Transmitted to second house.

IN THE HOUSE

February 20, 1979	Introduced and referred to Committee on Taxation.
April 16, 1979	Committee recommend bill be concurred in as amended. Report adopted.
April 18, 1979	Second reading, concurred as amended.  Third reading, concurred in as amended.

IN THE SENATE

April 19, 1979

Returned from second house.  
Concurred in as amended.

On motion rules suspended.  
Bill referred to second reading  
for consideration this day.

Second reading, amendments  
adopted.

On motion rules suspended.  
Bill placed on Calendar for  
third reading this day.

Third reading, amendments  
adopted. Sent to enrolling.

Reported correctly enrolled.

1 *Wyrick* *Legate* BILL NO. *182*  
 2 INTRODUCED BY *Thieson Kraalun Day*  
 3 *Mad. Bakami E. Smith Olem Wood NATHL*  
 4 *Vingut* *Leund*

5 A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOCATE YEARLY  
 6 INCREASES IN THE OIL AND GAS SEVERANCE TAX COLLECTED IN EACH  
 7 COUNTY TO THE LOCAL GOVERNMENTS IN THE COUNTY FROM WHICH THE  
 8 TAX WAS COLLECTED; CORRECTING AN ERRONEOUS REFERENCE TO THE  
 9 OIL PRODUCER'S LICENSE TAX; AMENDING SECTION 15-1-501, MCA."

10 WHEREAS, the development of oil and gas in Montana has  
 11 and will continue to have a serious impact on the various  
 12 counties, cities, and towns located in developing areas, the  
 13 legislature finds that the revenue raised by the oil and gas  
 14 severance tax could be best used to alleviate the impact of  
 15 development by distributing a portion of that revenue  
 16 directly to the counties, cities, and towns affected by the  
 17 development.

18 THEREFORE, it is the intent of this bill to allocate  
 19 yearly increases in the oil and gas severance tax to the  
 20 general fund of the county in which the tax was collected.

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 22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 23 NEW SECTION. Section 1. Disposal of oil and gas  
 24 severance taxes. (1) Each year the department of revenue  
 25 shall determine the amount of tax collected under this

1 chapter from within each county.

2 (2) The severance taxes collected under this chapter  
 3 are allocated as follows:

4 (a) the amount, if any, by which the tax collected  
 5 from within a county for any calendar year exceeds the total  
 6 amount collected from within that county for the previous  
 7 calendar year is allocated to the general fund of the county  
 8 for distribution as provided in subsection (3);

9 (b) any amount not allocated to the county under  
 10 subsection (2)(a) is allocated to the state general fund.

11 (3) (a) The county treasurer shall distribute the  
 12 money received under this section to the county and to all  
 13 the incorporated cities and towns within the county in the  
 14 ratio that the population of the county, city, or town bears  
 15 to the sum of the populations of the county and all the  
 16 incorporated cities and towns within the county. Population  
 17 shall be based on the most recent figures as determined by  
 18 the department of community affairs.

19 (b) The money distributed under this subsection may be  
 20 used for any purpose as determined by the governing body of  
 21 the county, city, or town.

22 Section 2. Section 15-1-501, MCA, is amended to read:  
 23 "15-1-501. Disposition of moneys from certain  
 24 designated license and other taxes. (1) The state treasurer  
 25 shall deposit to the credit of the state general fund all

1 moneys received by him from the collection of:

2 (a) automobile driver's license fees under subsections

3 (1) through (6) of 61-5-111;

4 (b) electric energy producer's license taxes under

5 chapter 51;

6 (c) metalliferous mines license taxes under chapter

7 37;

8 (d) oil producer's ~~license~~ and gas severance taxes

9 allocated to the general fund under chapter 36;

10 (e) liquor license taxes under Title 16;

11 (f) telephone license taxes under chapter 53; and

12 (g) inheritance and estate taxes under Title 72,

13 chapter 16.

14 (2) Seventy-five percent of all moneys received from

15 the collection of income taxes under chapter 30 and

16 corporation license and income taxes under chapter 31 shall

17 be deposited in the general fund subject to the prior pledge

18 and appropriation of such income tax and corporation license

19 tax collections for the payment of long-range building

20 program bonds. The remaining 25% of the proceeds of the

21 corporation license tax, corporation income tax, and income

22 tax shall be deposited to the credit of the earmarked

23 revenue fund for state equalization aid to the public

24 schools of Montana.

25 (3) The state treasurer shall also deposit to the

1 credit of the state general fund all moneys received by him

2 from the collection of license taxes, fees, and all net

3 revenues and receipts from all other sources under the

4 operation of the Montana Alcoholic Beverage Code."

5 Section 3. Codification. It is intended that section 1

6 be codified as an integral part of Title 15, chapter 36,

7 part 1, and the provisions of Title 15, chapter 36, part 1,

8 apply to section 1.

-End-

## STATE OF MONTANA

REQUEST NO. 70-79

## FISCAL NOTE

Form BD-15

In compliance with a written request received January 22, 19 79, there is hereby submitted a Fiscal Note for Senate Bill 182 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 bill allocates yearly increases in the oil and gas severance tax collected in each county to the local governments in the county from which the tax was collected; correcting an erroneous reference to the oil producer's license tax.

ASSUMPTIONS

- 1) The Department of Revenue revenue projections of \$7.148 M in FY80 and \$7.241 M in FY81 for the oil severance tax are correct.
- 2) The Department of Revenue revenue projections of \$1.031 M in FY80 and \$1.089 M in FY81 for the gas producers severance tax are correct.
- 3) The increase in revenues in the oil and gas severance tax over the previous year's collections will go to local governments.
- 4) The bill will be changed to fiscal year collections. (See technical note)
- 5) There will be a one-time administrative cost of \$5000 to design and make operational a system that tracks collections county by county.

FISCAL IMPACT

	<u>FY80</u>	<u>FY81</u>
Oil Severance Tax		
under current law	\$7.148 M	\$7.241 M
under proposed law	<u>6.996 M</u>	<u>7.148 M</u>
Estimated Decrease	<u>(\$ .152 M)</u>	<u>(\$ .093 M)</u>
Gas Severance Tax		
under current law	\$1.031 M	\$1.089 M
under proposed law	<u>.976 M</u>	<u>1.031 M</u>
Estimated Decrease	<u>(\$ .055 M)</u>	<u>(\$ .058 M)</u>
TOTAL REVENUE		
under current law	\$8.179 M	\$8.330 M
under proposed law	<u>7.972 M</u>	<u>8.179 M</u>
Estimated Decrease	<u>(\$ .207 M)</u>	<u>(\$ .151 M)</u>
TOTAL EXPENDITURE		
under current law	\$ 0	
under proposed law	<u>5,000</u>	
Estimated Increase	<u>\$5,000</u>	
NET EFFECT		
under current law	\$8.179 M	\$8.33 M
under proposed law	<u>7.967 M</u>	<u>8.179 M</u>
Estimated Increase	<u>(\$ .212 M)</u>	<u>(\$ .151 M)</u>

(CONTINUED ON PAGE 2)

*Richard L. Young* for  
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1/25/79

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FUND INFORMATION

	<u>FY80</u>	<u>FY81</u>
General Fund		
under current law	\$8.179 M	\$8.330 M
under proposed law	<u>7.967 M</u>	<u>8.179 M</u>
Estimated Decrease	<u>(\$ .212 M)</u>	<u>(\$ .151 M)</u>

EFFECT ON LOCAL GOVERNMENTS

Local governments will receive approximately \$200,000 in FY80 and \$150,000 in FY81 from the oil and gas severance tax.

TECHNICAL NOTE

Section 1 paragraph 2(a) lines 5 and 7 page 2.

The bill makes reference to calendar year collections. The oil and gas severance tax are tallied on a fiscal year basis. It would be easier to administer by changing from calendar to fiscal year collections. This could be accomplished without affecting the proposal.

PREPARED BY DEPARTMENT OF REVENUE

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: \_\_\_\_\_

Approved by Committee  
on Taxation

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10 AND PROVIDING AN EFFECTIVE DATE."

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20 THEREFORE, it is the intent of this bill to allocate  
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-End-



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19 SECTION 4. EFFECTIVE DATE. THIS ACT WILL BE EFFECTIVE  
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21 RECEIVED AFTER SEPTEMBER 30, 1978.

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 23 ~~RECEIVED AFTER SEPTEMBER 30, 1978.~~

-End-

HOUSE OF REPRESENTATIVES  
APRIL 13, 1979

Committee on Taxation amendments to Senate Bill No. 182,  
third reading copy, as follows;

1. Title, lines 10 and 11.

Following: "MCA"

Strike: "; AND PROVIDING AN EFFECTIVE DATE"

2. Page 4, lines 19 through 21.

Following: line 18

Strike: Section 4 in its entirety.

AND AS AMENDED  
BE CONCURRED IN

HOUSE OF REPRESENTATIVES  
April 17, 1979

Committee of Whole Amendments to Senate Bill No. 182, third reading  
copy, as follows:

1. Page 2, line 9.

Following: "year"

Insert: ", by reason of increased production and not because of  
increase in or elimination of federal price ceilings on oil  
and gas,"

AND AS AMENDED  
BE CONCURRED IN