

SENATE BILL 416

IN THE SENATE

February 8, 1979	Introduced and referred to Committee on Taxation.
February 9, 1979	Fiscal note requested.
February 14, 1979	Fiscal note returned.
February 16, 1979	Committee recommend bill, as amended.
February 17, 1979	Printed and placed on members' desks.
February 19, 1979	Second reading, do pass.
February 20, 1979	Considered correctly engrossed.
February 21, 1979	Third reading, passed.

IN THE HOUSE

February 22, 1979	Introduced and referred to Committee on Taxation.
April 11, 1979	Committee recommend bill, not concurred.
April 12, 1979	Report adopted.

IN THE SENATE

April 12, 1979	Returned from House, not concurred.
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1 *Senate* BILL NO. 416  
2 INTRODUCED BY LOCKE

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT REMOVING THE  
5 REQUIREMENT THAT A TAX BE PAID ON DIESEL FUEL AND VOLATILE  
6 LIQUIDS WHEN THEY ARE USED IN CONNECTION WITH PUBLIC  
7 CONTRACTS FOR THE CONSTRUCTION, RECONSTRUCTION, OR  
8 IMPROVEMENT OF ANY HIGHWAY OR STREET APPURTENANCE; AMENDING  
9 SECTION 15-70-321, MCA."

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

12 Section 1. Section 15-70-321, MCA, is amended to read:

13 "15-70-321. Tax on diesel fuel and volatile liquids.

14 The department shall, under the provisions of rules issued  
15 by it, collect or cause to be collected from the owners or  
16 operators of motor vehicles a tax in an amount equal to 10  
17 cents for each gallon of diesel fuel or other volatile  
18 liquid, except liquid petroleum gas, of less than 46 degrees  
19 A.P.I. (American petroleum institute) gravity test when  
20 actually sold or used to produce motor power to propel motor  
21 vehicles upon the public highways or streets within the  
22 state or used in motor vehicles, motorized equipment, and  
23 the internal combustion of any and all engines, including  
24 stationary engines, used in connection with any and all work  
25 performed under any and all contracts pertaining to the

1 construction, reconstruction, or improvement of any highway  
2 or street and their appurtenances awarded by any and all  
3 public agencies, including federal, state, county,  
4 municipal, or other political subdivisions."

-End-

STATE OF MONTANA

REQUEST NO. 298-79

FISCAL NOTE

Form BD-15

In compliance with a written request received February 9, 19 79, there is hereby submitted a Fiscal Note for Senate Bill 416 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 removes the requirement that a tax be paid on diesel fuel and volatile liquids when they are used in connection with public contracts for the construction, reconstruction, or improvement of any highway or street appurtenance.

FISCAL IMPACT

There are no data available on the fuel consumed by equipment used in construction of appurtenances to highways and streets. It is felt that the impact, however, will be a slight reduction in revenues.

PREPARED BY DEPARTMENT OF REVENUE

*Richard L. Franey for*

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2/13/79

Approved by Committee  
on Taxation

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 21   vehicles upon the public highways or streets within the  
 22   state or used in motor vehicles, motorized equipment, and  
 23   the internal combustion of any and all engines, including  
 24   stationary engines, used in connection with any and all work  
 25   performed under any and all contracts pertaining to the

1   construction, reconstruction, or improvement of any highway  
 2   or street ~~and their appurtenances~~ AND THEIR NECESSARY  
 3   APPURTENANCES USED FOR DRAINAGE OF THE HIGHWAY OR STREET  
 4   awarded by any and all public agencies, including federal,  
 5   state, county, municipal, or other political subdivisions."

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