

House Bill 475

In The House

January 24, 1981	Introduced and referred to Committee on Taxation.
January 28, 1981	Fiscal note requested.
February 2, 1981	Fiscal note returned.
April 23, 1981	Died in Committee.

HOUSE BILL NO. 475

INTRODUCED BY

Ernest Boylan

A BILL FOR AN ACT ENTITLED: "AN ACT TO EXTEND THE SCHEDULE FOR LICENSE TAXES ON GASOHOL AND TO ELIMINATE THE GOVERNOR'S POWER TO SUSPEND THE SCHEDULE BY AMENDING SECTION 15-70-204, MCA, AND BY REPEALING SECTIONS 3 AND 4, CHAPTER 576, LAWS OF 1979."

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

Section 1. Section 15-70-204, MCA, is amended to read:

"15-70-204. Gasoline license tax -- rate. (1) Every distributor shall pay to the department of revenue a license tax for the privilege of engaging in and carrying on business in this state in an amount equal to 1 cent for each gallon of aviation gasoline, which shall be allocated to the department of community affairs as provided by 67-1-301, as amended, and 8 cents for each gallon of all other gasoline distributed by him within the state and upon which the gasoline license tax has not been paid by any other distributor.

(2) Gasoline exported or sold for export out of the state shall not be included in the measure of the distributor's license tax.

(3) Gasohol shall be subject to gasoline license taxes

in accordance with the following schedule:

(a) beginning April 1, 1979, gasohol shall be taxed at the rate of 2 cents per gallon;

(b) beginning April 1, ~~1985~~ 1989, gasohol shall be taxed at the rate of 4 cents per gallon;

(c) beginning April 1, ~~1987~~ 1991, gasohol shall be taxed at the rate of 6 cents per gallon.

(4) If at any time the gasoline license tax is lower than the current applicable tax on gasohol, the lower tax rate shall be adopted for gasohol."

Section 2. Repealer. Sections 3 and 4, Chapter 576, Laws of 1979, are repealed.

-End-

INTRODUCED BILL
HB 475

STATE OF MONTANA

REQUEST NO. 240-81

FISCAL NOTE

Form BD-15

In compliance with a written request received January 28, 19 81, there is hereby submitted a Fiscal Note for HOUSE BILL 475 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA).

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

An act to extend the schedule for license taxes on gasohol and to eliminate the Governor's power to suspend the schedule.

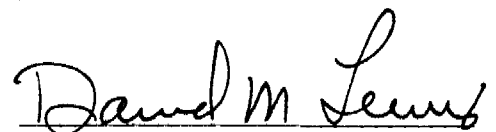
FISCAL IMPACT

The proposed legislation will have no fiscal impact during the biennium.

LONG-RANGE EFFECTS

Revenues from the gasoline license tax on gasohol would be decreased for an additional four years (FY 88-FY 91) if this legislation were enacted.

PREPARED BY THE DEPARTMENT OF REVENUE



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-2-81