

HOUSE BILL NO. 528

INTRODUCED BY METCALF, WALLIN

IN THE HOUSE

January 28, 1981	Introduced and referred to Committee on Taxation.
January 31, 1981	Fiscal note requested.
February 5, 1981	Fiscal note returned.
February 16, 1981	Committee recommend bill do pass. Report adopted.
February 17, 1981	Bill printed and placed on members' desks.
February 19, 1981	Second reading, do pass.
February 20, 1981	Considered correctly engrossed.
February 24, 1981	Third reading, passed. Ayes, 97; Noes, 0. Transmitted to Senate.

IN THE SENATE

March 2, 1981	Introduced and referred to Committee on Taxation.
March 17, 1981	Committee recommend bill be concurred in. Report adopted.
March 19, 1981	Second reading, concurred in.
March 21, 1981	Third reading, concurred in. Ayes, 48; Noes, 0.

IN THE HOUSE

March 23, 1981

Returned from Senate.
Concurred in. Sent to
enrolling.

Reported correctly enrolled.

STATE OF MONTANA

REQUEST NO. 263-81

FISCAL NOTE

Form BD-15

In compliance with a written request received February 3, 19 81, there is hereby submitted a Fiscal Note for HOUSE BILL 528 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

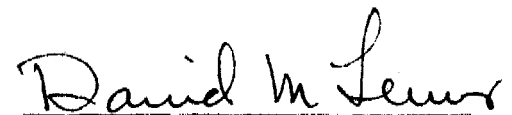
An act to provide that a portion of the tax imposed on table wine sold in state liquor stores is made available to the earmarked revenue account.

ASSUMPTION

Under continuation of the present law, wine tax receipts attributable to state liquor store sales would be \$180,000 annually.

<u>FISCAL IMPACT</u>	FY 82	FY 83
Wine Tax Receipts (from state liquor stores)		
Under current law	\$180,000	\$180,000
Under proposed law	<u>180,000</u>	<u>180,000</u>
Estimated Increase/Decrease	\$ 0	\$ 0
<u>FUND INFORMATION</u>		
General Fund		
Under current law	\$180,000	\$180,000
Under proposed law	<u>\$144,000</u>	<u>\$144,000</u>
Estimated Decrease	(\$ 36,000)	(\$ 36,000)
Earmarked Revenue Fund (distributed to counties)		
Under current law	\$ -	\$ -
Under proposed law	<u>12,000</u>	<u>12,000</u>
Estimated Increase	\$ 12,000	\$ 12,000
Earmarked Revenue Fund (distributed to cities & towns)		
Under current law	\$ -	\$ -
Under proposed law	<u>12,000</u>	<u>12,000</u>
Estimated Increase	\$ 12,000	\$ 12,000
Earmarked Revenue Fund (state alcoholism program)		
Under current law	\$ -	\$ -
Under proposed law	<u>12,000</u>	<u>12,000</u>
Estimated Increase	\$ 12,000	\$ 12,000

PREPARED BY THE DEPARTMENT OF REVENUE



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-5-81

1 HOUSE BILL NO. 528

2 INTRODUCED BY METCALF, WALLIN

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE THAT A
5 PORTION OF THE TAX IMPOSED ON TABLE WINE SOLD IN STATE
6 LIQUOR STORES IS MADE AVAILABLE TO THE EARMARKED REVENUE
7 ACCOUNT; AMENDING SECTION 16-1-411, MCA."

8
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10 Section 1. Section 16-1-411, MCA, is amended to read:

11 "16-1-411. Tax on wine. (1) A tax of 20 cents per
12 liter is hereby levied and imposed on table wine imported by
13 any table wine distributor or the department.

14 (2) (a) The tax on table wine imported by a table wine
15 distributor shall be paid by the table wine distributor by
16 the 15th day of the month following receipt of the table
17 wine at the table wine distributor's warehouse.

18 (b) The tax on table wine imported by the department
19 shall be collected at the time of sale.

20 (3) The tax paid by a table wine distributor in
21 accordance with subsection (2)(a) and the tax collected by
22 the department in accordance with subsection (2)(b) shall be
23 distributed as follows:

24 (a) 16 cents to the state general fund; and

25 (b) of the remaining 4 cents, one-third to the

1 earmarked revenue account to the credit of the department of
2 institutions for the treatment, rehabilitation, and
3 prevention of alcoholism, one-third to the counties, based
4 on population, for the purpose established in 16-1-404, and
5 one-third to the cities and towns, based on population, for
6 the purpose established in 16-1-405.

7 ~~(3) The tax on table wine imported by the department~~
8 ~~shall be collected at the time of sale, be retained in a~~
9 ~~separate account, and be deposited with the state treasurer~~
10 ~~to the credit of the general fund not later than the 10th~~
11 ~~day of the month following the sale.~~

12 (4) The tax computed and paid in accordance with this
13 section shall be the only tax imposed by the state or any of
14 its subdivisions, including cities and towns."

-End-