

HOUSE BILL NO. 629

INTRODUCED BY HARRINGTON, DAILY, QUILICI, ELLISON,
DOZIER, PAVLOVICH, McBRIDE, D. BROWN, MENAHAN,
STIMATZ, J. JACOBSON, BURNETT, SHELDEN,
BERTELSEN, HEALY, KANDUCH, TOWE, HAFPEY

IN THE HOUSE

February 4, 1981	Introduced and referred to Committee on Taxation.
February 24, 1981	Committee recommend bill do pass as amended. Report adopted.
March 3, 1981	Bill printed and placed on members' desks. Second reading, do pass.
March 4, 1981	Correctly engrossed.
March 5, 1981	Third reading, passed. Ayes, 94; Noes, 1. Transmitted to Senate.

IN THE SENATE

March 6, 1981	Introduced and referred to Committee on Taxation.
March 19, 1981	Committee recommend bill be concurrent in. Report adopted.
March 23, 1981	Motion pass consideration.
March 24, 1981	Second reading, concurred in as amended. Segregated.
March 25, 1981	Second reading, concurred in.
March 27, 1981	Third reading, concurred in. Ayes, 50; Noes, 0.

IN THE HOUSE

March 28, 1981

Returned from Senate. Con-
curred in. Sent to enrolling.

Reported correctly enrolled.

1 HOUSE BILL NO. 629 *Parmit*
 2 INTRODUCED BY *Harrington, Dault, Gulevich, Doz*
 3 *McBride, Dave Brown, Monahan, Stumetz, J. Jacobson*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THE *Leahy, Kunkel*
 5 REPORTING REQUIREMENTS FOR PERSONS SUBJECT TO THE GROSS
 6 PROCEEDS TAX AND METALLIFEROUS MINES LICENSE TAX AND TO *W. Halley*
 7 REQUIRE ANY NECESSARY ASSAY TO BE COMPLETED PRIOR TO MIXTURE
 8 OF ORES AND SHIPMENT FROM THIS STATE; AMENDING SECTIONS
 9 15-23-802 AND 15-37-104, MCA."

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

12 Section 1. Section 15-23-802, MCA, is amended to read:

13 "15-23-802. Metal mines -- ad valorem taxation --
 14 ~~reports and sampling.~~ (1) Each person mining or extracting
 15 gold, silver, copper, lead, or other metals from whatever
 16 ~~source any mine or mining property located within this state~~
 17 must, on or before March 31 each year, file with the
 18 department of revenue a statement of the gross metal yield
 19 from each mine ~~or mining property~~ owned or worked by such
 20 person in the preceding calendar year and the value thereof.
 21 The statement shall be in the form prescribed by the
 22 department and shall contain the following:

- 23 (1)(a) the name, address, and telephone number of the
- 24 owner, lessee, or operator of the mine ~~or mining property~~;
- 25 (1)(b) the mine's location by county and legal

- 1 description;
- 2 (3) ~~the tons of ore extracted from the mine during the~~
- 3 ~~taxable period;~~
- 4 (4) ~~the merchantable value in dollars and cents of all~~
- 5 ~~metals extracted; and~~
- 6 (c) ~~the number of tons of ore or other mineral~~
- 7 ~~products or deposits extracted from the mine or mining~~
- 8 ~~property during the period covered by the statement;~~
- 9 (d) ~~the name and location of the smelter, mill, or~~
- 10 ~~reduction works to which such ore or other mineral products~~
- 11 ~~or deposits have been shipped or sold during the period~~
- 12 ~~covered by the statement;~~
- 13 (e) ~~the gross yield of such ores, mineral products, or~~
- 14 ~~deposits in constituents of commercial value; that is, the~~
- 15 ~~number of ounces of gold or silver, pounds of copper, lead,~~
- 16 ~~or zinc, or other commercially valuable constituents of such~~
- 17 ~~ores or mineral products or deposits, measured by standard~~
- 18 ~~units of measurement, during the period covered by the~~
- 19 ~~statement;~~
- 20 (f) ~~the gross value of product in dollars and cents;~~
- 21 and
- 22 (5)(g) any other information requested by the
- 23 department.
- 24 (2) ~~This section applies regardless of the location of~~
- 25 ~~any smelter, mill, or reduction works to which the ore or~~

1 other mineral products or deposits are shipped.

2 (3) Any sampling, testing, or assaying made necessary
 3 to comply with this section must be completed within this
 4 state and prior to any mixture of the ore to be assayed with
 5 the ore from any other mine or mining property."

6 Section 2. Section 15-37-104, MCA, is amended to read:

7 "15-37-104. Mine operator's statement of gross value
 8 ~~--- reports and sampling.~~ (1) Every person engaged in or
 9 carrying on the business of working or operating any mine or
 10 mining property in this state from which gold, silver,
 11 copper, lead, or any other metal or metals, precious or
 12 semiprecious gems or stones are produced must, not later
 13 than April 15 in such year when engaged in or carrying on
 14 any such business, work, or operation, make out a statement
 15 of the gross value of product from all mines and mining
 16 properties worked or operated by such person during the
 17 calendar year immediately preceding. Such statement shall be
 18 in the form prescribed by the department of revenue and must
 19 be delivered to the department not later than April 15. The
 20 department may grant a reasonable extension of time for
 21 filing statements upon good cause shown therefor. Such
 22 statement shall show the following:

23 (1)(a) the name, and address, and telephone number of
 24 the owner, or lessee, or operator of the mine or mining
 25 property;

1 ~~(2)(b) the description and location of the mine or~~
 2 ~~mining property the mine's location by county and legal~~
 3 ~~description;~~

4 ~~(3)(c) the number of tons of ore or other mineral~~
 5 ~~products or deposits extracted from the mine or mining~~
 6 ~~property during the period covered by the statement;~~

7 ~~(4)(d) the name and location of the smelter, mill, or~~
 8 ~~reduction works to which such ore has been shipped or sold~~
 9 ~~during the period covered by the statement and such other~~
 10 ~~information as the department may require;~~

11 ~~(5)(e) the gross yield of such ores, mineral products,~~
 12 ~~or deposits in constituents of commercial value, that is to~~
 13 ~~say, the number of ounces of gold or silver, pounds of~~
 14 ~~copper, lead, or zinc, or other commercially valuable~~
 15 ~~constituents of said ores or mineral products or deposits,~~
 16 ~~measured by standard units of measurement, during the period~~
 17 ~~covered by the statement;~~

18 ~~(6)(f) the gross value of product in dollars and~~
 19 ~~cents.~~

20 (2) This section applies regardless of the location of
 21 any smelter, mill, or reduction works to which the ore is
 22 shipped.

23 (3) Any sampling, testing, or assaying made necessary
 24 to comply with this section must be completed within this
 25 state and prior to any mixture of the ore to be assayed with

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1 the ore from any other mine or mining property."

-End-

HB629

Approved by Committee
on Taxation

HOUSE BILL NO. 629

INTRODUCED BY *Harrington Daily Guler*
McBride Dave Brown Monahan Strimetz J. Jacobson
Burnett Sheldon Bertelsen
 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THE
 REPORTING REQUIREMENTS FOR PERSONS SUBJECT TO THE GROSS
 PROCEEDS TAX AND METALLIFEROUS MINES LICENSE TAX AND TO
 REQUIRE ANY NECESSARY ASSAY TO BE COMPLETED PRIOR TO MIXTURE
 OF ORES AND SHIPMENT FROM THIS STATE; AMENDING SECTIONS
 15-23-802 AND 15-37-104, MCA."

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

Section 1. Section 15-23-802, MCA, is amended to read:

"15-23-802. Metal mines -- ad valorem taxation --
reports and sampling. (1) Each person mining or extracting
 gold, silver, copper, lead, or other metals from whatever
source any mine or mining property located within this state
 must, on or before March 31 each year, file with the
 department of revenue a statement of the gross metal yield
 from each mine or mining property owned or worked by such
 person in the preceding calendar year and the value thereof.
 The statement shall be in the form prescribed by the
 department and shall contain the following:

- (1)(a) the name, address, and telephone number of the
owner, lessee, or operator of the mine or mining property;
- (1)(b) the mine's location by county and legal

- description;
- (3) ~~the tons of ore extracted from the mine during the
taxable period;~~
- (4) ~~the merchantable value in dollars and cents of all
metals extracted; and~~
- (c) ~~the number of tons of ore or other mineral
products or deposits extracted from the mine or mining
property during the period covered by the statement;~~
- (d) ~~the name and location of the smelter, mill, or
reduction works to which such ore or other mineral products
or deposits have been shipped or sold during the period
covered by the statement;~~
- (e) ~~the gross yield of such ores, mineral products, or
deposits in constituents of commercial value; that is, the
number of ounces of gold or silver, pounds of copper, lead,
or zinc, or other commercially valuable constituents of such
ores or mineral products or deposits, measured by standard
units of measurement, during the period covered by the
statement;~~
- (f) ~~the gross value of product in dollars and cents;~~
and
- (5)(g) any other information requested by the
department.
- (2) ~~This section applies regardless of the location of
any smelter, mill, or reduction works to which the ore or~~

1 other mineral products or deposits are shipped,
 2 (3) Any sampling, testing, or assaying made necessary
 3 to comply with this section must be completed within this
 4 state and prior to any mixture of the ore to be assayed with
 5 the ore from any other mine or mining property."

6 Section 2. Section 15-37-104, MCA, is amended to read:

7 "15-37-104. Mine operator's statement of gross value
 8 ~~--- reports and sampling.~~ (1) Every person engaged in or
 9 carrying on the business of working or operating any mine or
 10 mining property in this state from which gold, silver,
 11 copper, lead, or any other metal or metals, precious or
 12 semiprecious gems or stones are produced must, not later
 13 than April 15 in such year when engaged in or carrying on
 14 any such business, work, or operation, make out a statement
 15 of the gross value of product from all mines and mining
 16 properties worked or operated by such person during the
 17 calendar year immediately preceding. Such statement shall be
 18 in the form prescribed by the department of revenue and must
 19 be delivered to the department not later than April 15. The
 20 department may grant a reasonable extension of time for
 21 filing statements upon good cause shown therefor. Such
 22 statement shall show the following:

23 ~~(1)(a)~~ the name, end address, and telephone number of
 24 the owner, or lessee, or operator of the mine or mining
 25 property;

1 ~~(2)(b)~~ the description and location of the mine or
 2 mining property the mine's location by county and legal
 3 description;

4 ~~(3)(c)~~ the number of tons of ore or other mineral
 5 products or deposits extracted from the mine or mining
 6 property during the period covered by the statement;

7 ~~(4)(d)~~ the name and location of the smelter, mill, or
 8 reduction works to which such ore has been shipped or sold
 9 during the period covered by the statement and such other
 10 information as the department may require;

11 ~~(5)(e)~~ the gross yield of such ores, mineral products,
 12 or deposits in constituents of commercial value, that is to
 13 say, the number of ounces of gold or silver, pounds of
 14 copper, lead, or zinc, or other commercially valuable
 15 constituents of said ores or mineral products or deposits,
 16 measured by standard units of measurement, during the period
 17 covered by the statement;

18 ~~(6)(f)~~ the gross value of product in dollars and
 19 cents.

20 (2) This section applies regardless of the location of
 21 any smelter, mill, or reduction works to which the ore is
 22 shipped.

23 (3) Any sampling, testing, or assaying made necessary
 24 to comply with this section must be completed within this
 25 state and prior to any mixture of the ore to be assayed with

LC 0921/01

1 the ore from any other mine or mining property."

-End-

Approved by Committee
on Taxation

HOUSE BILL NO. 629

INTRODUCED BY HARRINGTON, DAILY, QUILICI, ELLISON,

DOZIER, PAVLOVICH, McBRIDE, D. BROWN, MENAHAN,

STIMATZ, J. JACOBSON, BURNETT, SHELTON,

BERTELSEN, HEALY, KANDUCH, TONE, HAFFEY

A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THE REPORTING REQUIREMENTS FOR PERSONS SUBJECT TO THE GROSS PROCEEDS TAX AND METALLIFEROUS MINES LICENSE TAX AND TO REQUIRE ANY NECESSARY ASSAY TO BE COMPLETED PRIOR TO MIXTURE OF ORES AND CONCENTRATES AND SHIPMENT FROM THIS STATE; AMENDING SECTIONS 15-23-802 AND 15-37-104, MCA."

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

Section 1. Section 15-23-802, MCA, is amended to read:

"15-23-802. Metal mines -- ad valorem taxation -- reports and sampling. (1) Each person mining or extracting gold, silver, copper, lead, or other metals from whatever source any mine or mining property located within this state must, on or before March 31 each year, file with the department of revenue a statement of the gross metal yield from each mine or mining property owned or worked by such person in the preceding calendar year and the value thereof. The statement shall be in the form prescribed by the department and shall contain the following:

~~(1)(a)~~ the name, address, and telephone number of the owner, lessee, or operator of the mine or mining property;

~~(2)(b)~~ the mine's location by county and legal description;

~~(3)--the tons of ore extracted from the mine during the taxable period;~~

~~(4)--the merchantable value in dollars and cents of all metals extracted--and~~

(c) the number of tons of ore, CONCENTRATE, or other mineral products or deposits extracted from the mine or mining property during the period covered by the statement;

(d) the name and location of the smelter, mill, or reduction works to which such ore, CONCENTRATE, or other mineral products or deposits have been shipped or sold during the period covered by the statement;

(e) the gross yield of such ores, CONCENTRATES, mineral products, or deposits in constituents of commercial value; that is, the number of ounces of gold or silver, pounds of copper, lead, or zinc, or other commercially valuable constituents of such ores, CONCENTRATES, or mineral products or deposits, measured by standard units of measurement, during the period covered by the statement;

(f) the gross value of product in dollars and cents;
and

~~(5)(g)~~ any other information requested by the

1 department.

2 (2) This section applies regardless of the location of
 3 any smelter, mill, or reduction works to which the ore,
 4 CONCENTRATE, or other mineral products or deposits are
 5 shipped.

6 (3) Any sampling, testing, or assaying made necessary
 7 to comply with this section must be completed within this
 8 state and prior to any mixture of the ore OR CONCENTRATE to
 9 be assayed with the ore OR CONCENTRATE from any other mine
 10 or mining property."

11 Section 2. Section 15-37-104, MCA, is amended to read:

12 "15-37-104. Mine operator's statement of gross value
 13 ~~reports and sampling.~~ (1) Every person engaged in or
 14 carrying on the business of working or operating any mine or
 15 mining property in this state from which gold, silver,
 16 copper, lead, or any other metal or metals, precious or
 17 semiprecious gems or stones are produced must, not later
 18 than April 15 in such year when engaged in or carrying on
 19 any such business, work, or operation, make out a statement
 20 of the gross value of product from all mines and mining
 21 properties worked or operated by such person during the
 22 calendar year immediately preceding. Such statement shall be
 23 in the form prescribed by the department of revenue and must
 24 be delivered to the department not later than April 15. The
 25 department may grant a reasonable extension of time for

1 filing statements upon good cause shown therefor. Such
 2 statement shall show the following:

3 ~~(1)(a)~~ (a) the name, and address, and telephone number of
 4 the owner, or lessee, or operator of the mine or mining
 5 property;

6 ~~(2)(b)~~ (b) the--description--and--location--of--the--mine--or
 7 mining-property the mine's location by county and legal
 8 description;

9 ~~(3)(c)~~ (c) the number of tons of ore, CONCENTRATE, or
 10 other mineral products or deposits extracted from the mine
 11 or mining property during the period covered by the
 12 statement;

13 ~~(4)(d)~~ (d) the name and location of the smelter, mill, or
 14 reduction works to which such ore OR CONCENTRATE has been
 15 shipped or sold during the period covered by the statement
 16 and such other information as the department may require;

17 ~~(5)(e)~~ (e) the gross yield of such ores, CONCENTRATES,
 18 mineral products, or deposits in constituents of commercial
 19 value, that is to say, the number of ounces of gold or
 20 silver, pounds of copper, lead, or zinc, or other
 21 commercially valuable constituents of said ores,
 22 CONCENTRATES, or mineral products or deposits, measured by
 23 standard units of measurement, during the period covered by
 24 the statement;

25 ~~(6)(f)~~ (f) the gross value of product in dollars and

1 cents.

2 (2) This section applies regardless of the location of
3 any smelter, mill, or reduction works to which the ore OR
4 CONCENTRATE is shipped.

5 (3) Any sampling, testing, or assaying made necessary
6 to comply with this section must be completed within this
7 state and prior to any mixture of the ore OR CONCENTRATE to
8 be assayed with the ore OR CONCENTRATE from any other mine
9 or mining property."

-End-

1 HOUSE BILL NO. 629

2 INTRODUCED BY HARRINGTON, DAILY, QUILICI, ELLISON,

3 DOZIER, PAVLOVICH, McBRIDE, D. BROWN, MENAHAN,

4 STIMATZ, J. JACOBSON, BURNETT, SHELDEN,

5 BERTELSEN, HEALY, KANDUCH, TOWE, HAFNEY

6
7 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THE
8 REPORTING REQUIREMENTS FOR PERSONS SUBJECT TO THE GROSS
9 PROCEEDS TAX AND METALLIFEROUS MINES LICENSE TAX AND TO
10 REQUIRE ANY NECESSARY ASSAY TO BE COMPLETED PRIOR TO MIXTURE
11 OF ORES AND CONCENTRATES AND SHIPMENT FROM THIS STATE;
12 AMENDING SECTIONS 15-23-802 AND 15-37-104, MCA."

13
14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

15 Section 1. Section 15-23-802, MCA, is amended to read:

16 "15-23-802. Metal mines -- ad valorem taxation --
17 reports and sampling. (1) Each person mining or extracting
18 gold, silver, copper, lead, or other metals from whatever
19 source any mine or mining property located within this state
20 must, on or before March 31 each year, file with the
21 department of revenue a statement of the gross metal yield
22 from each mine or mining property owned or worked by such
23 person in the preceding calendar year and the value thereof.
24 The statement shall be in the form prescribed by the
25 department and shall contain the following:

1 ~~(1)~~(a) the name, address, and telephone number of the
2 owner, lessee, or operator of the mine or mining property;3 ~~(2)~~(b) the mine's location by county and legal
4 description;5 ~~(3)~~~~the tons of ore extracted from the mine during the~~
6 ~~taxable period;~~7 ~~(4)~~~~the merchantable value in dollars and cents of all~~
8 ~~metals extracted; and~~9 (c) the number of tons of ore, CONCENTRATE, or other
10 mineral products or deposits extracted from the mine or
11 mining property during the period covered by the statement;12 (d) the name and location of the smelter, mill, or
13 reduction works to which such ore, CONCENTRATE, or other
14 mineral products or deposits have been shipped or sold
15 during the period covered by the statement;16 (e) the gross yield of such ores, CONCENTRATES,
17 mineral products, or deposits in constituents of commercial
18 value; that is, the number of ounces of gold or silver,
19 pounds of copper, lead, or zinc, or other commercially
20 valuable constituents of such ores, CONCENTRATES, or mineral
21 products or deposits, measured by standard units of
22 measurement, during the period covered by the statement;23 (f) the gross value of product in dollars and cents;
24 and25 ~~(5)~~(g) any other information requested by the

1 department.

2 (2) This section applies regardless of the location of
 3 any smelter, mill, or reduction works to which the ore,
 4 CONCENTRATE, or other mineral products or deposits are
 5 shipped.

6 (3) Any sampling, testing, or assaying made necessary
 7 to comply with this section must be completed within this
 8 state and prior to any mixture of the ore OR CONCENTRATE to
 9 be assayed with the ore OR CONCENTRATE from any other mine
 10 or mining property."

11 Section 2. Section 15-37-104, MCA, is amended to read:

12 "15-37-104. Mine operator's statement of gross value
 13 ~~-- reports and sampling.~~ (1) Every person engaged in or
 14 carrying on the business of working or operating any mine or
 15 mining property in this state from which gold, silver,
 16 copper, lead, or any other metal or metals, precious or
 17 semiprecious gems or stones are produced must, not later
 18 than April 15 in such year when engaged in or carrying on
 19 any such business, work, or operation, make out a statement
 20 of the gross value of product from all mines and mining
 21 properties worked or operated by such person during the
 22 calendar year immediately preceding. Such statement shall be
 23 in the form prescribed by the department of revenue and must
 24 be delivered to the department not later than April 15. The
 25 department may grant a reasonable extension of time for

1 filing statements upon good cause shown therefor. Such
 2 statement shall show the following:

3 ~~(1)(a)~~ (a) the name, and address, and telephone number of
 4 the owner, or lessee, or operator of the mine or mining
 5 property;

6 ~~(2)(b)~~ (b) the--description--and--location--of--the--mine--or
 7 mining-property the mine's location by county and legal
 8 description;

9 ~~(3)(c)~~ (c) the number of tons of ore, CONCENTRATE, or
 10 other mineral products or deposits extracted from the mine
 11 or mining property during the period covered by the
 12 statement;

13 ~~(4)(d)~~ (d) the name and location of the smelter, mill, or
 14 reduction works to which such ore OR CONCENTRATE has been
 15 shipped or sold during the period covered by the statement
 16 and such other information as the department may require;

17 ~~(5)(e)~~ (e) the gross yield of such ores, CONCENTRATES,
 18 mineral products, or deposits in constituents of commercial
 19 value, that is to say, the number of ounces of gold or
 20 silver, pounds of copper, lead, or zinc, or other
 21 commercially valuable constituents of said ores,
 22 CONCENTRATES, or mineral products or deposits, measured by
 23 standard units of measurement, during the period covered by
 24 the statement;

25 ~~(6)(f)~~ (f) the gross value of product in dollars and

1 cents.

2 (2) This section applies regardless of the location of
3 any smelter, mill, or reduction works to which the ore OR
4 CONCENTRATE is shipped.

5 (3) Any sampling, testing, or assaying made necessary
6 to comply with this section must be completed within this
7 state and prior to any mixture of the ore OR CONCENTRATE to
8 be assayed with the ore OR CONCENTRATE from any other mine
9 or mining property."

-End-

HOUSE BILL NO. 629

INTRODUCED BY HARRINGTON, DAILY, QUILICI, ELLISON,

DOZIER, PAVLOVICH, McBRIDE, D. BROWN, MENAHAN,

STIMATZ, J. JACOBSON, BURNETT, SHELDEN,

BERTELSEN, HEALY, KANDUCH, TOWE, HAFNEY

A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THE REPORTING REQUIREMENTS FOR PERSONS SUBJECT TO THE GROSS PROCEEDS TAX AND METALLIFEROUS MINES LICENSE TAX AND TO REQUIRE ANY NECESSARY ASSAY TO BE COMPLETED PRIOR TO MIXTURE OF ORES AND CONCENTRATES AND SHIPMENT FROM THIS STATE; AMENDING SECTIONS 15-23-802 AND 15-37-104, MCA."

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

Section 1. Section 15-23-802, MCA, is amended to read:

"15-23-802. Metal mines -- ad valorem taxation -- reports and sampling. (1) Each person mining or extracting gold, silver, copper, lead, or other metals from whatever source any mine or mining property located within this state must, on or before March 31 each year, file with the department of revenue a statement of the gross metal yield from each mine or mining property owned or worked by such person in the preceding calendar year and the value thereof. The statement shall be in the form prescribed by the department and shall contain the following:

(1)(a) the name, address, and telephone number of the owner, lessee, or operator of the mine or mining property;

(2)(b) the mine's location by county and legal description;

(3) ~~the tons of ore extracted from the mine during the taxable period~~

(4) ~~the merchantable value in dollars and cents of all metals extracted~~ and

(c) the number of tons of ore, CONCENTRATE, or other mineral products or deposits extracted from the mine or mining property during the period covered by the statement;

(d) the name and location of the smelter, mill, or reduction works to which such ore, CONCENTRATE, or other mineral products or deposits have been shipped or sold during the period covered by the statement;

(e) the gross yield of such ores, CONCENTRATES, mineral products, or deposits in constituents of commercial value; that is, the number of ounces of gold or silver, pounds of copper, lead, or zinc, or other commercially valuable constituents of such ores, CONCENTRATES, or mineral products or deposits, measured by standard units of measurement, during the period covered by the statement;

(f) the gross value of product in dollars and cents; and

(5)(g) any other information requested by the

1 department.

2 (2) This section applies regardless of the location of
 3 any smelter, mill, or reduction works to which the ore,
 4 CONCENTRATE, or other mineral products or deposits are
 5 shipped.

6 (3) Any sampling, testing, or assaying made necessary
 7 to comply with this section must be completed within this
 8 state and prior to any mixture of the ore OR CONCENTRATE to
 9 be assayed with the ore OR CONCENTRATE from any other mine
 10 or mining property."

11 Section 2. Section 15-37-104, MCA, is amended to read:

12 "15-37-104. Mine operator's statement of gross value
 13 -- reports and sampling. (1) Every person engaged in or
 14 carrying on the business of working or operating any mine or
 15 mining property in this state from which gold, silver,
 16 copper, lead, or any other metal or metals, precious or
 17 semiprecious gems or stones are produced must, not later
 18 than April 15 in such year when engaged in or carrying on
 19 any such business, work, or operation, make out a statement
 20 of the gross value of product from all mines and mining
 21 properties worked or operated by such person during the
 22 calendar year immediately preceding. Such statement shall be
 23 in the form prescribed by the department of revenue and must
 24 be delivered to the department not later than April 15. The
 25 department may grant a reasonable extension of time for

1 filing statements upon good cause shown therefor. Such
 2 statement shall show the following:

3 (1)(a) the name, and address, and telephone number of
 4 the owner, or lessee, or operator of the mine or mining
 5 property;

6 (2)(b) the--description--and--location--of--the--mine--or
 7 mining--property the mine's location by county and legal
 8 description;

9 (3)(c) the number of tons of ore, CONCENTRATE, or
 10 other mineral products or deposits extracted from the mine
 11 or mining property during the period covered by the
 12 statement;

13 (4)(d) the name and location of the smelter, mill, or
 14 reduction works to which such ore OR CONCENTRATE has been
 15 shipped or sold during the period covered by the statement
 16 and such other information as the department may require;

17 (5)(e) the gross yield of such ores, CONCENTRATES,
 18 mineral products, or deposits in constituents of commercial
 19 value, that is to say, the number of ounces of gold or
 20 silver, pounds of copper, lead, or zinc, or other
 21 commercially valuable constituents of said ores,
 22 CONCENTRATES, or mineral products or deposits, measured by
 23 standard units of measurement, during the period covered by
 24 the statement;

25 (6)(f) the gross value of product in dollars and

1 cents.

2 (2) This section applies regardless of the location of
3 any smelter, mill, or reduction works to which the ore OR
4 CONCENTRATE is shipped.

5 (3) Any sampling, testing, or assaying made necessary
6 to comply with this section must be completed within this
7 state and prior to any mixture of the ore OR CONCENTRATE to
8 be assayed with the ore OR CONCENTRATE from any other mine
9 or mining property."

-End-