

House Joint Resolution 4

In The House

January 6, 1981	Introduced and referred to Committee on Rules.
January 21, 1981	Rereferred to Committee on Business and Industry.
February 24, 1981	Committee recommend bill do not pass.

1 HOUSE JOINT RESOLUTION NO. 4
2 INTRODUCED BY Tham

3
4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
5 REPRESENTATIVES OF THE STATE OF MONTANA DIRECTING THE
6 AMENDMENT OF RULES 42.31.107 AND 42.31.108 OF THE
7 ADMINISTRATIVE RULES OF MONTANA TO REDUCE THE PAPERWORK
8 CONNECTED WITH THE SALE OF UNTAXED CIGARETTES.

9
10 WHEREAS, the 1979 Legislature passed Chapter 332, Laws
11 of 1979 (HB 486), allowing a licensed wholesaler, subjobber,
12 or retailer of cigarettes to sell untaxed cigarettes to a
13 resident or nonresident wholesaler, subjobber, or retailer
14 exempt from the cigarette taxation provisions of state law;
15 and

16 WHEREAS, Chapter 382, Laws of 1979, specifically
17 requires any unlicensed wholesaler, subjobber, or retailer
18 purchasing untaxed cigarettes to furnish documentary
19 evidence that he is exempt from the cigarette taxation
20 provisions of state law and specifically requires him to
21 sign a receipt for the purchase of any untaxed cigarettes;
22 and

23 WHEREAS, no other documents or paperwork are required by
24 Chapter 382, Laws of 1979, to be completed by any other
25 person; and

1 WHEREAS, the Department of Revenue has implemented
2 Chapter 382, Laws of 1979, by adopting rules 42.31.107 and
3 42.31.108 of the Administrative Rules of Montana, requiring
4 a wholesaler, selling untaxed cigarettes to complete
5 additional forms and paperwork not specifically required by
6 Chapter 382, Laws of 1979; and

7 WHEREAS, the Legislature desires that the Department of
8 Revenue reduce paperwork used to implement Chapter 382, Laws
9 of 1979, and thereby reduce the cost to the state and reduce
10 the cost and inconvenience to those persons required to
11 comply with the Department's rules.

12
13 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE
14 OF REPRESENTATIVES OF THE STATE OF MONTANA:

15 That within 60 days the Department of Revenue is
16 directed to initiate rulemaking proceedings to amend
17 42.31.107 and 42.31.108 of the Administrative Rules of
18 Montana to generally reduce the amount of paperwork for
19 those persons required to comply with Chapter 382, Laws of
20 1979, and to eliminate the requirement for the use of any
21 forms or paperwork not directly required to implement
22 Chapter 332, Laws of 1979.

-End-

-2- INTRODUCED BILL
HURP