## SENATE JOINT RESOLUTION NO. 10

### INTRODUCED BY NORMAN

### BY REQUEST OF THE SENATE COMMITTEE ON TAXATION

### IN THE SENATE

| February 2, 1981  | Introduced and referred to Committee on Taxation.                 |
|-------------------|---|
| February 20, 1981 | Committee recommend bill do pass. Report adopted.                 |
| February 21, 1981 | Bill printed and placed on members desks.                         |
| Pebruary 23, 1981 | Second reading, do pass.  |
| February 24, 1981 | Correctly engrossed.  |
| February 25, 1981 | Third reading, passed.  Ayes, 49; Noes, 0.  Transmitted to House. |

#### IN THE HOUSE

| March 3, 1981  | Introduced and referred to Committee on Taxation.                    |
|----------------|--|
| April 11, 1981 | Committee recommend bill be concurred in. Report adopted.            |
| April 13, 1981 | Second reading, concurred in.  |
|                | On motion rules suspended and bill placed on third reading this day. |
|                | Third reading, concurred in.   |

# IN THE SENATE

April 14, 1981

Returned from House. Concurred in. Sent to enrolling.

Reported correctly enrolled.

Ayes, 85; Noes, 9.

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| Senate JOINT RESOLUTION NO. 10 |  |
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| INTRODUCED BY Doman            |  |

BY REQUEST OF THE SENATE COMMITTEE ON TAXATION

A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA URGING THE CONGRESS OF THE UNITED STATES TO REMOVE ALCOHOL FUEL PRODUCTION PERMITS AND INFORMATION FROM THE CONFIDENTIALITY REQUIREMENTS OF THE INTERNAL REVENUE CODE AND URGING THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS TO MAKE THIS INFORMATION AVAILABLE.

MHEREAS, The Bureau of Alcohol, Tobacco and Firearms of the United States Department of the Treasury interprets the confidentiality provisions of Section 6103 of the Internal Revenue Code to include alcohol fuel producer's permits and related information; and

WHEREAS, availability of this information is of great importance to the state of Montana in monitoring alcohol fuel production in the state; and

WHEREAS, the confidentiality requirements of the Internal Revenue Code place substantial administrative and procedural burdens on state agencies seeking information.

NOW: THEREFORE: BE IT RESOLVED BY THE SENATE AND THE HOUSE

1 OF REPRESENTATIVES OF THE STATE OF MONTANA:

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(1) That the Congress of the United States is urged to remove the alcohol fuel producer's permit, the application therefor, and other related nontax information from the confidentiality provisions of the Internal Revenue Code.

(2) That the Bureau of Alcohol, Tobacco and Firearms make the Information described above available to interested persons.

9 (3) That copies of this resolution be sent by the
10 Secretary of State to the President of the Senate of the
11 United States, the Speaker of the House of Representatives
12 of the United States, the Montana Congressional Delegation,
13 and the Bureau of Alcohol. Tobacco and Firearms.

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24 25 Approved by Committee on <u>Texation</u>

| 1  | Sunatu JOINT RESOLUTION NO. 10                              |
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| 2  | INTRODUCED BY Norman  |
| 3  | BY REQUEST OF THE SENATE COMMITTEE ON TAXATION              |
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| 5  | A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF           |
| 6  | REPRESENTATIVES OF THE STATE OF MONTANA URGING THE CONGRESS |
| 7  | OF THE UNITED STATES TO REMOVE ALCOHOL FUEL PRODUCTION      |
| 8  | PERMITS AND INFORMATION FROM THE CONFIDENTIALITY            |
| 9  | REQUIREMENTS OF THE INTERNAL REVENUE CODE AND URGING THE    |
| 10 | BUREAU OF ALCOHOL+ TOBACCO AND FIREARMS TO MAKE THIS        |
| 11 | INFORMATION AVAILABLE.                                      |
| 12 |   |
| 13 | WHEREAS, The Bureau of Alcohol, Tobacco and Firearms of     |
| 14 | the United States Department of the Treasury interprets the |
| 15 | confidentiality provisions of Section 6103 of the Internal  |
| 16 | Revenue Code to include alcohol fuel producer's permits and |
| 17 | related information; and                                    |
| 18 | WHEREAS, availability of this information is of great       |
| 19 | importance to the state of Montana in monitoring alcohol    |
| 20 | fuel production in the state; and                           |
| 21 | WHEREAS, the confidentiality requirements of the            |
| 22 | Internal Revenue Code place substantial administrative and  |

procedural burdens on state agencies seeking information.

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE

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| 3 | remove the alcohol fuel producer's permit, the application   |
| ŀ | therefor, and other related nontax information from the      |
| ; | confidentiality provisions of the Internal Revenue Code.     |
|   | (2) That the Bureau of Alcohol, Tobacco and Firearm          |
| , | make the information described above available to interested |

OF REPRESENTATIVES OF THE STATE OF MONTANA:

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persons.

9 (3) That copies of this resolution be sent by the
10 Secretary of State to the President of the Senate of the
11 United States, the Speaker of the House of Representatives
12 of the United States, the Montana Congressional Delegation,
13 and the Bureau of Alcohol, Tobacco and Firearms.

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24 25 INTRODUCED BY Somon

BY REQUEST OF THE SENATE COMMITTEE ON TAXATION

A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA URGING THE CONGRESS OF THE UNITED STATES TO REMOVE ALCOHOL FUEL PRODUCTION PERMITS AND INFORMATION FROM THE CONFIDENTIALITY REQUIREMENTS OF THE INTERNAL REVENUE CODE AND URGING THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS TO MAKE THIS INFORMATION AVAILABLE.

WHEREAS, The Bureau of Alcohol, Tobacco and Firearms of the United States Department of the Treasury Interprets the confidentiality provisions of Section 6103 of the Internal Revenue Code to include alcohol fuel producer's permits and related information; and

WHEREAS, availability of this information is of great importance to the state of Montana in monitoring alcohol fuel production in the state; and

WHEREAS, the confidentiality requirements of the Internal Revenue Code place substantial administrative and procedural burdens on state agencies seeking information.

NOW. THEREFORE. BE IT RESULVED BY THE SENATE AND THE HOUSE

OF REPRESENTATIVES OF THE STATE OF MONTANA:

2 (1) That the Congress of the United States is urged to 3 remove the alcohol fuel producer's permit, the application 4 therefor, and other related nontax information from the 5 confidentiality provisions of the Internal Revenue Code.

6 (2) That the Bureau of Alcohol, Tobacco and Firearms
7 make the information described above available to interested
8 persons.

9 (3) That copies of this resolution be sent by the
10 Secretary of State to the President of the Senate of the
11 United States, the Speaker of the House of Representatives
12 of the United States, the Montana Congressional Delegation,
13 and the Bureau of Alcohol, Tobacco and Firearms.

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| 1  | SENATE JOINT RESOLUTION NO. 10                              |
|----|---|
| 2  | INTRODUCED BY NORMAN  |
| 3  | BY REQUEST OF THE SENATE COMMITTEE ON TAXATION              |
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| 5  | A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF           |
| 6  | REPRESENTATIVES OF THE STATE OF MUNTANA URGING THE CONGRESS |
| 7  | OF THE UNITED STATES TO REMOVE ALCOHOL FUEL PRODUCTION      |
| 8  | PERMITS AND INFORMATION FROM THE CONFIDENTIALITY            |
| 9  | REQUIREMENTS OF THE INTERNAL REVENUE CODE AND URGING THE    |
| .0 | SUREAU OF ALCOHOL, TOBACCO AND FIREARMS TO MAKE THIS        |
| 1  | INFORMATION AVAILABLE.                                      |
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| 15 | confidentiality provisions of Section 6103 of the Internal  |
| 16 | Revenue Code to include alcohol fuel producer's permits and |
| 17 | related information; and                                    |
| 8  | WHEREAS: availability of this information is of great       |
| 19 | importance to the state of Montana in monitoring alcohol    |
| 20 | fuel production in the state; and                           |
| 21 | WHEREAS, the confidentiality requirements of the            |
| 22 | Internal Revenue Code place substantial administrative and  |
| 23 | procedural burdens on state agencies seeking information.   |
| 24 |   |
| 25 | NOW. THEREFORE, AS IT RESOLVED BY THE SENATE AND THE HOUSE  |

| OF REPRESENTATIVES OF THE STATE OF MONTANA | F REPRESI | NTATIVES | OF THE | STATE | OF | MONTANA |
|--|-----------|----------|--------|-------|----|---------|
|--|-----------|----------|--------|-------|----|---------|

- (i) That the Congress of the United States is urged to remove the alcohol fuel producer's permit, the application therefor, and other related nontax information from the confidentiality provisions of the Internal Revenue Code.
- 6 (2) That the Bureau of Alcohol, Tobacco and Firearms
  7 make the information described above available to interested
  8 persons.
- 9 (3) That copies of this resolution be sent by the
  10 Secretary of State to the President of the Senate of the
  11 United States, the Speaker of the House of Representatives
  12 of the United States, the Montana Congressional Belegation,
  13 and the Bureau of Alcohol, Tobacco and Firearms.