

SENATE BILL NO. 227

INTRODUCED BY TOWE

BY REQUEST OF THE DEPARTMENT OF COMMERCE

IN THE SENATE

| | |
|-------------------|---|
| January 19, 1983 | Introduced and referred to Committee on Taxation. |
| February 16, 1983 | Committee recommend bill do pass. Report adopted. |
| February 17, 1983 | Bill printed and placed on members' desks. |
| February 18, 1983 | Second reading, do pass. |
| February 19, 1983 | Correctly engrossed. |
| February 21, 1983 | Third reading, passed. Ayes, 48; Noes, 2. Transmitted to House. |

IN THE HOUSE

| | |
|----------------|--|
| March 1, 1983 | Introduced and referred to Committee on Taxation. |
| March 17, 1983 | Committee recommend bill be concurred in as amended. Report adopted. |
| March 21, 1983 | Second reading, concurred in. |
| March 22, 1983 | Third reading, concurred in. |

IN THE SENATE

March 23, 1983

Returned to Senate with
amendments.

April 6, 1983

Second reading, amendments
concurred in.

April 7, 1983

Third reading, amendments
concurred in. Ayes, 49;
Noes, 1.

Sent to enrolling.

Reported correctly enrolled.

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5 A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOCATE A PORTION
 6 OF THE METALLIFEROUS MINES LICENSE TAX TO THE EARMARKED
 7 REVENUE FUND TO THE CREDIT OF THE HARD-ROCK MINING IMPACT
 8 ACCOUNT; AMENDING SECTIONS 15-1-501 AND 90-6-304, MCA; AND
 9 PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY
 10 DATE."
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12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

13 Section 1. Section 15-1-501, MCA, is amended to read:
 14 "15-1-501. Disposition of moneys from certain
 15 designated license and other taxes. (1) The state treasurer
 16 shall deposit to the credit of the state general fund all
 17 moneys received by him from the collection of:

18 (a) automobile driver's license fees under subsections
 19 (1) through (6) of 61-5-111;

20 (b) electric energy producer's license taxes under
 21 chapter 51;

22 ~~(c) metalliferous mines license taxes under chapter~~
 23 ~~37;~~

24 ~~(d)(i)~~ oil and gas severance taxes allocated to the
 25 general fund under chapter 36;

1 ~~(e)(d)~~ liquor license taxes under Title 16;
 2 ~~(f)(e)~~ telephone license taxes under chapter 53; and
 3 ~~(g)(f)~~ inheritance and estate taxes under Title 72,
 4 chapter 16.

5 (2) Seventy-five percent of all moneys received from
 6 the collection of income taxes under chapter 30 and
 7 corporation license and income taxes under chapter 31,
 8 except as provided in 15-31-702, shall be deposited in the
 9 general fund subject to the prior pledge and appropriation
 10 of such income tax and corporation license tax collections
 11 for the payment of long-range building program bonds. The
 12 remaining 25% of the proceeds of the corporation license
 13 tax, excluding that allocated to the counties under
 14 15-31-702, corporation income tax, and income tax shall be
 15 deposited to the credit of the earmarked revenue fund for
 16 state equalization aid to the public schools of Montana.

17 (3) The state treasurer shall also deposit to the
 18 credit of the state general fund all moneys received by him
 19 from the collection of license taxes, fees, and all net
 20 revenues and receipts from all other sources under the
 21 operation of the Montana Alcoholic Beverage Code."

22 Section 2. Section 90-6-304, MCA, is amended to read:
 23 "90-6-304. Account established. There is within the
 24 earmarked revenue fund a hard-rock mining impact account.
 25 Moneys are payable into this account under [section 3] and

1 from payments made by a mining developer in compliance with
2 the written guarantee from the developer to meet the
3 increased costs of public services and facilities as
4 specified in the impact plan provided for in 90-6-307. The
5 state treasurer shall draw warrants from this account upon
6 order of the hard-rock mining impact board."

7 NEW SECTION. Section 3. Disposition of tax. The
8 license taxes collected under the provisions of 15-37-101
9 and 15-37-103 are allocated as follows:

10 (1) to the earmarked revenue fund to the credit of the
11 hard-rock mining impact account, all money specifically
12 appropriated to the account for hard-rock mining impact
13 purposes, including the cost of operating the hard-rock
14 mining impact board;

15 (2) to the general fund, revenues in excess of those
16 allocated under subsection (1).

17 NEW SECTION. Section 4. Codification instruction.
18 Section 3 is intended to be codified as an integral part of
19 Title 15, chapter 37, part 1, and the provisions of Title
20 15, chapter 37, part 1, apply to section 3.

21 NEW SECTION. Section 5. Effective date --
22 applicability. This act is effective on passage and
23 approval and applies to taxes due during and subsequent to
24 the fiscal year ending June 30, 1983.

-End-

Approved by committee
on Taxation

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NEW SECTION. Section 4. Codification instruction. Section 3 is intended to be codified as an integral part of Title 15, chapter 37, part 1, and the provisions of Title 15, chapter 37, part 1, apply to section 3.

NEW SECTION. Section 5. Effective date -- applicability. This act is effective on passage and approval and applies to taxes due during and subsequent to the fiscal year ending June 30, 1983.

-End-

HOUSE TAXATION COMMITTEE

AMENDMENTS TO SB 227, Third Reading Copy, Blue
March 16, 1983

1. Page 3, lines 12 and 13.

Following: "for" on line 12

Strike: line 12 through "including" on line 13

2. Page 3, line 21.

Following: line 20

Insert: "NEW SECTION. Section 5. Coordination instruction. If House Bill 446, including the amendments to sections 90-6-303 and 90-6-304 relating to the administrative and operating expenses of the hard rock mining impact board, is passed and approved, this act is void."

Renumber: subsequent sections

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21 ~~SECTION 5. COORDINATION INSTRUCTION. IF HOUSE BILL~~
 22 ~~446, INCLUDING THE AMENDMENTS TO 90-6-303 AND 90-6-304~~
 23 ~~RELATING TO THE ADMINISTRATIVE AND OPERATING EXPENSES OF THE~~
 24 ~~HARD-ROCK MINING IMPACT BOARD, IS PASSED AND APPROVED, THIS~~
 25 ~~ACT IS VOID.~~

1 ~~NEW SECTION.~~ Section 6. Effective date --
 2 applicability. This act is effective on passage and approval
 3 and applies to taxes due during and subsequent to the fiscal
 4 year ending June 30, 1993.

-End-