

SENATE BILL NO. 281

INTRODUCED BY ECK, HAGER, SALES, MARKS, BERTELSEN

IN THE SENATE

January 25, 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, 46; Noes, 3. Transmitted to House.

IN THE HOUSE

March 1, 1983	Introduced and referred to Committee on Local Government.
March 22, 1983	Committee recommend bill be concurred in. Report adopted.
March 23, 1983	Second reading, concurred in.
March 25, 1983	Third reading, concurred in.

IN THE SENATE

March 26, 1983	Returned to Senate. Sent to enrolling.  Reported correctly enrolled.
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1 *Senate* BILL NO. *281*  
 2 INTRODUCED BY *Eck Haggen* *Salas Mabe*  
 3 *Bartelme*  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING ADOPTION OF A  
 5 LOCAL OPTION MOTOR FUEL TAX BY REFERENDUM; AMENDING SECTION  
 6 7-14-301, MCA."  
 7  
 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 9 Section 1. Section 7-14-301, MCA, is amended to read:  
 10 "7-14-301. Local option motor fuel excise tax  
 11 authorized. (1) ~~The people of a county by initiative may~~  
 12 ~~impose a~~ motor fuel excise tax, in increments of 1 cent  
 13 per gallon, not to exceed 2 cents per gallon upon gasoline  
 14 sold to the ultimate consumer within the county for use in  
 15 motor vehicles operated upon public highways, streets, and  
 16 roads ~~may be imposed:~~  
 17 (a) by the people of the county by initiative; or  
 18 (b) by the board of county commissioners by adoption  
 19 of a resolution and referral to the people.  
 20 (2) The initiative or referendum must specify the tax  
 21 is to be collected by the department of revenue.  
 22 (3) Such a motor fuel excise tax may not be  
 23 assessed sooner than 90 days from the date of passage of  
 24 such an initiative or referendum.  
 25 (4) Every distributor shall pay the motor fuel

1 excise tax to the agency specified in the initiative or  
 2 referendum as provided in subsection (1). When the tax is  
 3 collected by the department of revenue, each distributor  
 4 shall render a monthly statement to the department of all  
 5 gasoline distributed during the preceding calendar month in  
 6 the county in which it is sold to the ultimate consumer and  
 7 such other information as the department may reasonably  
 8 require in order to administer the motor fuel excise tax.  
 9 ~~(4)(5)~~ The information, recordkeeping, and examination  
 10 of records provisions of Title 15, chapter 70, apply to this  
 11 part.  
 12 ~~(5)(6)~~ The department of revenue collecting the tax  
 13 authorized under subsection (1) shall establish procedures  
 14 to provide a refund to a person who has paid the excise tax  
 15 but who can substantiate that the motor fuel was purchased  
 16 for a use other than on public highways, streets, and roads.  
 17 ~~(6)(7)~~ In this part, the terms "distributor",  
 18 "gasoline", "import", "motor vehicle", "person", and "use"  
 19 have the meanings ascribed to them in 15-70-201."

-End-

Approved by committee  
on Taxation

1 *Senate* BILL NO. *281*  
2 INTRODUCED BY *Eck Hagler Salas Munk*  
3 *Bartelsen*  
4 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING ADOPTION OF A  
5 LOCAL OPTION MOTOR FUEL TAX BY REFERENDUM; AMENDING SECTION  
6 7-14-301, MCA."  
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8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 7-14-301, MCA, is amended to read:

10 "7-14-301. Local option motor fuel excise tax  
11 authorized. (1) ~~The people of a county by initiative may~~  
12 ~~impose--a~~ A motor fuel excise tax, in increments of 1 cent  
13 per gallon, not to exceed 2 cents per gallon upon gasoline  
14 sold to the ultimate consumer within the county for use in  
15 motor vehicles operated upon public highways, streets, and  
16 roads ~~may be imposed:~~

17 ~~(a) by the people of the county by initiative; or~~

18 ~~(b) by the board of county commissioners by adoption~~  
19 ~~of a resolution and referral to the people.~~

20 ~~(2) The initiative or referendum must specify the tax~~  
21 ~~is to be collected by the department of revenue.~~

22 ~~(2)(3) Such a motor fuel excise tax may not be~~  
23 ~~assessed sooner than 90 days from the date of passage of~~  
24 ~~such an initiative or referendum.~~

25 ~~(3)(4) Every distributor shall pay the motor fuel~~

1 excise tax to the agency specified in the initiative or  
2 referendum as provided in subsection (1). When the tax is  
3 collected by the department of revenue, each distributor  
4 shall render a monthly statement to the department of all  
5 gasoline distributed during the preceding calendar month in  
6 the county in which it is sold to the ultimate consumer and  
7 such other information as the department may reasonably  
8 require in order to administer the motor fuel excise tax.

9 ~~(4)(5) The information, recordkeeping, and examination~~  
10 ~~of records provisions of Title 15, chapter 70, apply to this~~  
11 ~~part.~~

12 ~~(5)(6) The department of revenue collecting the tax~~  
13 ~~authorized under subsection (1) shall establish procedures~~  
14 ~~to provide a refund to a person who has paid the excise tax~~  
15 ~~but who can substantiate that the motor fuel was purchased~~  
16 ~~for a use other than on public highways, streets, and roads.~~

17 ~~(6)(7) In this part, the terms "distributor",~~  
18 ~~"gasoline", "import", "motor vehicle", "person", and "use"~~  
19 ~~have the meanings ascribed to them in 15-70-201."~~

-End-

SECOND READING

1 *Senate* BILL NO. *281*  
 2 INTRODUCED BY *Ech Hag. Sales Martin*  
 3 *Bentley*  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING ADOPTION OF A  
 5 LOCAL OPTION MOTOR FUEL TAX BY REFERENDUM; AMENDING SECTION  
 6 7-14-301, MCA."  
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 12 ~~impose~~ A motor fuel excise tax, in increments of 1 cent  
 13 per gallon, not to exceed 2 cents per gallon upon gasoline  
 14 sold to the ultimate consumer within the county for use in  
 15 motor vehicles operated upon public highways, streets, and  
 16 roads ~~may be imposed;~~

17 (a) by the people of the county by initiative; or

18 (b) by the board of county commissioners by adoption  
 19 of a resolution and referral to the people.

20 (2) The initiative or referendum must specify the tax  
 21 is to be collected by the department of revenue.

22 (3) Such a motor fuel excise tax may not be  
 23 assessed sooner than 90 days from the date of passage of  
 24 such an initiative or referendum.

25 (4) Every distributor shall pay the motor fuel

1 excise tax to the agency specified in the initiative or  
 2 referendum as provided in subsection (1). When the tax is  
 3 collected by the department of revenue, each distributor  
 4 shall render a monthly statement to the department of all  
 5 gasoline distributed during the preceding calendar month in  
 6 the county in which it is sold to the ultimate consumer and  
 7 such other information as the department may reasonably  
 8 require in order to administer the motor fuel excise tax.

9 ~~(4)(5)~~ The information, recordkeeping, and examination  
 10 of records provisions of Title 15, chapter 70, apply to this  
 11 part.

12 ~~(5)(6)~~ The department of revenue collecting the tax  
 13 authorized under subsection (1) shall establish procedures  
 14 to provide a refund to a person who has paid the excise tax  
 15 but who can substantiate that the motor fuel was purchased  
 16 for a use other than on public highways, streets, and roads.

17 ~~(6)(7)~~ In this part, the terms "distributor",  
 18 "gasoline", "import", "motor vehicle", "person", and "use"  
 19 have the meanings ascribed to them in 15-70-201."

-End-

THIRD READING

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SB281

## SENATE BILL NO. 281

INTRODUCED BY ECK, HAGER, SALES, MARKS, BERTELSEN

A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING ADOPTION OF A LOCAL OPTION MOTOR FUEL TAX BY REFERENDUM; AMENDING SECTION 7-14-301, MCA."

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

Section 1. Section 7-14-301, MCA, is amended to read:

"7-14-301. Local option motor fuel excise tax authorized. (1) ~~The people of a county by initiative may impose a~~ A motor fuel excise tax, in increments of 1 cent per gallon, not to exceed 2 cents per gallon upon gasoline sold to the ultimate consumer within the county for use in motor vehicles operated upon public highways, streets, and roads ~~may be imposed;~~

~~(a) by the people of the county by initiative; or~~

~~(b) by the board of county commissioners by adoption of a resolution and referral to the people.~~

(2) The initiative ~~or referendum~~ must specify the tax is to be collected by the department of revenue.

(3)(2) Such a motor fuel excise tax may not be assessed sooner than 90 days from the date of passage of such an initiative ~~or referendum~~.

(3)(4) Every distributor shall pay the motor fuel

excise tax to the agency specified in the initiative ~~or referendum~~ as provided in subsection (1). When the tax is collected by the department of revenue, each distributor shall render a monthly statement to the department of all gasoline distributed during the preceding calendar month in the county in which it is sold to the ultimate consumer and such other information as the department may reasonably require in order to administer the motor fuel excise tax.

(4)(5) The information, recordkeeping, and examination of records provisions of Title 15, chapter 70, apply to this part.

(5)(6) The department of revenue collecting the tax authorized under subsection (1) shall establish procedures to provide a refund to a person who has paid the excise tax but who can substantiate that the motor fuel was purchased for a use other than on public highways, streets, and roads.

(6)(7) In this part, the terms "distributor", "gasoline", "import", "motor vehicle", "person", and "use" have the meanings ascribed to them in 15-70-201."

-End-