

SENATE BILL NO. 342

INTRODUCED BY GAGE, TVEIT, ROUSH

IN THE SENATE

February 3, 1983	Introduced and referred to Committee on Taxation.
February 16, 1983	Committee recommend bill do pass as amended. 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, 50; Noes, 0. Transmitted to House.

IN THE HOUSE

March 1, 1983	Introduced and referred to Committee on Taxation.
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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INTRODUCED BY GAGE, TVEIT, ROUSH

IN THE SENATE

February 3, 1983	Introduced and referred to Committee on Taxation.
February 16, 1983	Committee recommend bill do pass as amended. 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, 50; Noes, 0. Transmitted to House.

IN THE HOUSE

March 1, 1983	Introduced and referred to Committee on Taxation.
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.
March 29, 1983	Correctly enrolled. Signed by President.

March 31, 1983

Signed by Speaker.

Delivered to Governor.

April 5, 1983

Returned from Governor with recommended amendments.

April 7, 1983

Second reading, Governor's amendments concurred in.

April 8, 1983

Third reading, Governor's amendments concurred in.
Ayes, 48; Noes, 0.

IN THE HOUSE

April 9, 1983

Governor's amendments transmitted to House.

April 13, 1983

Second reading, Governor's amendments concurred in.

April 14, 1983

Third reading, Governor's amendments concurred in.

IN THE SENATE

April 15, 1983

Returned to Senate. Sent to enrolling.

Reported correctly enrolled.

1 *Senate* BILL NO. *342*
 2 INTRODUCED BY *Sen. Trent Rouse*
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE DATE FOR
 5 FILING A REPORT FOR GAS OR OIL PIPELINES AND GAS OR OIL NET
 6 PROCEEDS FOR TAX PURPOSES FROM MARCH 31 TO APRIL 30;
 7 AMENDING SECTIONS 15-23-103, 15-23-104, AND 15-23-602; AND
 8 PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY
 9 DATE."

10
 11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

12 Section 1. Section 15-23-103, MCA, is amended to read:

13 "15-23-103. Due date of reports and returns --
 14 extensions. ~~Each (1) Except as provided in subsection (2),~~
 15 ~~each~~ report or return described in 15-23-301, 15-23-402,
 16 15-23-502, 15-23-602, or 15-23-701 shall be delivered to the
 17 department on or before March 31 each year, ~~and each,~~

18 ~~(2) Each report or return for a natural gas or oil~~
 19 ~~pipeline described in 15-23-301 must be delivered to the~~
 20 ~~department on or before April 30 each year.~~

21 ~~(3) Each~~ report described in 15-23-201 shall be
 22 delivered to the department before April 15 each year.

23 ~~(4) The~~ department may for good cause extend the time
 24 for filing a return or report for not more than 30 days."

25 Section 2. Section 15-23-104, MCA, is amended to read:

1 "15-23-104. Failure to file -- estimate by department
 2 -- penalty. If any person fails to file a report or return
 3 ~~under within the time established in 15-23-103 by--March--31~~
 4 or by such later date as the department may approve, the
 5 department shall estimate the value of the property to have
 6 been reported on the basis of the best available
 7 information. In estimating the value of the net proceeds of
 8 mines, the department shall proceed under 15-23-506, and in
 9 estimating the value of the gross proceeds of coal mines,
 10 the department shall proceed under 15-35-107. In estimating
 11 value under this section, the department may subpoena a
 12 person or his agent as specified in 15-1-302. An assessment
 13 based on estimated value is subject to review under
 14 15-8-601. Each month or part of a month a report is
 15 delinquent, the department shall impose and collect a \$25
 16 penalty, the total not to exceed \$200, and shall deposit
 17 such penalty to the credit of the general fund. The
 18 department will also inform its agents in the counties of
 19 the delinquency, and the agents shall assess a penalty of 1%
 20 of the tax due for each month or part of a month the report
 21 is delinquent."

22 Section 3. Section 15-23-602, MCA, is amended to read:

23 "15-23-602. Statement of sales proceeds. Each operator
 24 or producer of natural gas, petroleum, or other crude or
 25 mineral oil must on or before ~~March 31~~ April 30 in each year

1 make out and deliver to the department of revenue a
 2 statement of the gross sales proceeds of such natural gas,
 3 petroleum, or other crude or mineral oil from each well
 4 owned or worked by such person during the next preceding
 5 calendar year. The gross sales proceeds shall be determined
 6 by multiplying the units of production sold from the well
 7 times the royalty unit value of that production at the well.
 8 Such statement shall be in the form prescribed by the
 9 department and must be verified by the oath of the operator
 10 or producer or the manager, superintendent, agent,
 11 president, or vice-president of such corporation,
 12 association, or partnership. Such statement shall show the
 13 following:

14 (1) the name and address of the operator, together
 15 with a list in duplicate of the names and addresses of any
 16 and all persons owning or claiming any royalty interest in
 17 the production from the well or the proceeds derived from
 18 the sale thereof, and the amount or amounts paid or yielded
 19 as royalty to each of such persons during the period covered
 20 by the statement;

21 (2) the description and location of the well;

22 (3) the number of cubic feet of natural gas, barrels
 23 of petroleum or other crude or mineral oil sold from the
 24 well during the period covered by the statement;

25 (4) the gross sales proceeds in dollars and cents or,

1 in the case of sales between parties not acting at arm's
 2 length, the greater of the gross sales proceeds from or the
 3 fair market value of the products sold;

4 (5) actual cost of extracting product from well;

5 (6) cost of construction, repairs, and betterments;

6 (7) actual cost of fire insurance and workers'
 7 compensation insurance;

8 (8) the amount paid or withheld in satisfaction of
 9 liability for excise taxes imposed by the U.S. government on
 10 the production, sale, or removal of the natural gas,
 11 petroleum, or other crude or mineral oil reported pursuant
 12 to subsection (3), including a separate statement of the
 13 amount of such taxes paid or withheld from each royalty
 14 owner."

15 NEW SECTION. Section 4. Effective date --
 16 applicability date. This act is effective on passage and
 17 approval and is applicable to taxable years beginning after
 18 December 31, 1982.

-End-

SENATE BILL NO. 342

INTRODUCED BY GAGE, TVEIT, ROUSH

A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE DATE FOR FILING A REPORT FOR GAS OR OIL PIPELINES AND GAS OR OIL NET PROCEEDS FOR TAX PURPOSES FROM MARCH 31 TO APRIL 30 12; AMENDING SECTIONS 15-23-103, 15-23-104, AND 15-23-602; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE."

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

Section 1. Section 15-23-103, MCA, is amended to read:

"15-23-103. Due date of reports and returns -- extensions. Each ~~(1) Except as provided in subsection (2), each report or return described in 15-23-301, 15-23-402, 15-23-502, 15-23-602, or 15-23-701 shall be delivered to the department on or before March 31 each year, and each,~~

~~(2) Each report or return for a natural gas or oil pipeline described in 15-23-301 must be delivered to the department on or before April 30 15 each year.~~

~~(3) Each report described in 15-23-201 shall be delivered to the department before April 15 each year.~~

~~(4) The department may for good cause extend the time for filing a return or report for not more than 30 days."~~

Section 2. Section 15-23-104, MCA, is amended to read:

"15-23-104. Failure to file -- estimate by department -- penalty. If any person fails to file a report or return ~~under within the time established in 15-23-103 by--March--31~~ or by such later date as the department may approve, the department shall estimate the value of the property to have been reported on the basis of the best available information. In estimating the value of the net proceeds of mines, the department shall proceed under 15-23-506, and in estimating the value of the gross proceeds of coal mines, the department shall proceed under 15-35-107. In estimating value under this section, the department may subpoena a person or his agent as specified in 15-1-302. An assessment based on estimated value is subject to review under 15-8-601. Each month or part of a month a report is delinquent, the department shall impose and collect a \$25 penalty, the total not to exceed \$200, and shall deposit such penalty to the credit of the general fund. The department will also inform its agents in the counties of the delinquency, and the agents shall assess a penalty of 1% of the tax due for each month or part of a month the report is delinquent."

Section 3. Section 15-23-602, MCA, is amended to read:

"15-23-602. Statement of sales proceeds. Each operator or producer of natural gas, petroleum, or other crude or mineral oil must on or before ~~March 31 April 30 15~~ in each

1 year make out and deliver to the department of revenue a
 2 statement of the gross sales proceeds of such natural gas,
 3 petroleum, or other crude or mineral oil from each well
 4 owned or worked by such person during the next preceding
 5 calendar year. The gross sales proceeds shall be determined
 6 by multiplying the units of production sold from the well
 7 times the royalty unit value of that production at the well.
 8 Such statement shall be in the form prescribed by the
 9 department and must be verified by the oath of the operator
 10 or producer or the manager, superintendent, agent,
 11 president, or vice-president of such corporation,
 12 association, or partnership. Such statement shall show the
 13 following:

14 (1) the name and address of the operator, together
 15 with a list in duplicate of the names and addresses of any
 16 and all persons owning or claiming any royalty interest in
 17 the production from the well or the proceeds derived from
 18 the sale thereof, and the amount or amounts paid or yielded
 19 as royalty to each of such persons during the period covered
 20 by the statement;

21 (2) the description and location of the well;

22 (3) the number of cubic feet of natural gas, barrels
 23 of petroleum or other crude or mineral oil sold from the
 24 well during the period covered by the statement;

25 (4) the gross sales proceeds in dollars and cents or,

1 in the case of sales between parties not acting at arm's
 2 length, the greater of the gross sales proceeds from or the
 3 fair market value of the products sold;

4 (5) actual cost of extracting product from well;

5 (6) cost of construction, repairs, and betterments;

6 (7) actual cost of fire insurance and workers'
 7 compensation insurance;

8 (8) the amount paid or withheld in satisfaction of
 9 liability for excise taxes imposed by the U.S. government on
 10 the production, sale, or removal of the natural gas,
 11 petroleum, or other crude or mineral oil reported pursuant
 12 to subsection (3), including a separate statement of the
 13 amount of such taxes paid or withheld from each royalty
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~~(2) Each report or return for a natural gas or oil pipeline described in 15-23-301 must be delivered to the department on or before April 30 15 each year.~~

~~(1) Each report described in 15-23-201 shall be delivered to the department before April 15 each year.~~

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"15-23-602. Statement of sales proceeds. Each operator or producer of natural gas, petroleum, or other crude or mineral oil must on or before ~~March--31~~ April 30 15 in each

1 year make out and deliver to the department of revenue a
 2 statement of the gross sales proceeds of such natural gas,
 3 petroleum, or other crude or mineral oil from each well
 4 owned or worked by such person during the next preceding
 5 calendar year. The gross sales proceeds shall be determined
 6 by multiplying the units of production sold from the well
 7 times the royalty unit value of that production at the well.
 8 Such statement shall be in the form prescribed by the
 9 department and must be verified by the oath of the operator
 10 or producer or the manager, superintendent, agent,
 11 president, or vice-president of such corporation,
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 13 following:

14 (1) the name and address of the operator, together
 15 with a list in duplicate of the names and addresses of any
 16 and all persons owning or claiming any royalty interest in
 17 the production from the well or the proceeds derived from
 18 the sale thereof, and the amount or amounts paid or yielded
 19 as royalty to each of such persons during the period covered
 20 by the statement;

21 (2) the description and location of the well;

22 (3) the number of cubic feet of natural gas, barrels
 23 of petroleum or other crude or mineral oil sold from the
 24 well during the period covered by the statement;

25 (4) the gross sales proceeds in dollars and cents or,

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 2 length, the greater of the gross sales proceeds from or the
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GOVERNOR'S PROPOSED AMENDMENTS
TO SENATE BILL 342
(REFERENCE COPY)

1. Page 1, line 14.
Following: "(2)"
Insert: "and 15-23-602"
2. Page 1, line 16.
Following: "15-23-502,"
Strike: "15-23-602,"
3. Page 4, line 17
Following: "to"
Strike: "taxable years beginning"
Insert: "reports or returns filed"

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~~(2) Each report or return for a natural gas or oil pipeline described in 15-23-301 must be delivered to the department on or before April 30 15 each year.~~

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 17 the production from the well or the proceeds derived from
 18 the sale thereof, and the amount or amounts paid or yielded
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21 (2) the description and location of the well;

22 (3) the number of cubic feet of natural gas, barrels
 23 of petroleum or other crude or mineral oil sold from the
 24 well during the period covered by the statement;

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1 In the case of sales between parties not acting at arm's
 2 length, the greater of the gross sales proceeds from or the
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~~(2) Each report or return for a natural gas or oil pipeline described in 15-23-301 must be delivered to the department on or before April 30 15 each year.~~

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1 mineral oil must on or before ~~March 31~~ April 30 15 in each
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 20 as royalty to each of such persons during the period covered
 21 by the statement;

22 (2) the description and location of the well;

23 (3) the number of cubic feet of natural gas, barrels
 24 of petroleum or other crude or mineral oil sold from the
 25 well during the period covered by the statement;

1 (4) the gross sales proceeds in dollars and cents or,
 2 in the case of sales between parties not acting at arm's
 3 length, the greater of the gross sales proceeds from or the
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 12 petroleum, or other crude or mineral oil reported pursuant
 13 to subsection (3), including a separate statement of the
 14 amount of such taxes paid or withheld from each royalty
 15 owner."

16 ~~NEW SECTION.~~ Section 4. Effective date --
 17 applicability date. This act is effective on passage and
 18 approval and is applicable to ~~taxable--years--beginning~~
 19 ~~REPORTS OR RETURNS FILED~~ after December 31, 1982.

-End-