

HOUSE BILL NO. 56
INTRODUCED BY GILBERT

IN THE HOUSE

January 7, 1985	Introduced and referred to Committee on Highways and Transportation.
January 9, 1985	Committee recommend bill do pass. Report adopted.
January 10, 1985	Bill printed and placed on members' desks.
January 11, 1985	Second reading, do pass. Considered correctly engrossed.
January 12, 1985	Third reading, passed. Transmitted to Senate.

IN THE SENATE

January 14, 1985	Introduced and referred to Committee on Taxation.
January 22, 1985	Committee recommend bill be concurred in as amended. Report adopted.
January 23, 1985	Second reading, concurred in.
January 25, 1985	Third reading, concurred in. Ayes, 49; Noes, 0. Returned to House with amendments.

IN THE HOUSE

January 28, 1985	Received from Senate.
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March 5, 1985

Second reading, amendments
concurrent in.

March 6, 1985

Third reading, amendments
concurrent in.

Sent to enrolling.

Reported correctly enrolled.

1 HOUSE BILL NO. 56
2 INTRODUCED BY GILBERT

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT REDUCING THE RECORD
5 RETENTION PERIOD TO 3 YEARS FOR SPECIAL FUEL USERS AND
6 DEALERS; AMENDING SECTION 15-70-323, MCA."

7
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 15-70-323, MCA, is amended to read:
10 "15-70-323. Special fuel dealer's and special fuel
11 user's records. (1) Every special fuel dealer, special fuel
12 user, and every person importing, manufacturing, refining,
13 dealing in, transporting, or storing special fuel in this
14 state shall keep such records, receipts, and invoices and
15 other pertinent papers with respect thereto as the
16 department may require and shall produce them for the
17 inspection of the department at any time during the business
18 hours of the day.

19 (2) Said records, receipts, invoices, and other
20 pertinent papers shall be required to be kept for a period
21 of at least 5 3 years from the date on which the return to
22 which they relate was required to have been made."

23 NEW SECTION. Section 2. Extension of authority. Any
24 existing authority of the department of revenue to make
25 rules on the subject of the provisions of this act is

1 extended to the provisions of this act.

-End-

APPROVED BY COMMITTEE
ON HIGHWAYS & TRANSPORTATION

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STANDING COMMITTEE REPORT

January 22

85

19.....

MR. PRESIDENT

We, your committee on..... Taxation

having had under consideration..... House Bill 56

No.....

third reading copy (blue)
color

REDUCE RECORD RETENTION PERIOD RELATING TO SPECIAL FUEL

Respectfully report as follows: That..... House Bill 56

No.....

be amended as follows:

1. Title, line 6.

Following: "DEALERS;"

Insert: "REDUCING THE STATUTE OF LIMITATIONS TO 3 YEARS FOR
ASSESSMENT OF DEFICIENCIES IN TAX REPORTED BY SPECIAL
FUEL USERS AND DEALERS;"

Following: "AMENDING"

Strike: "SECTION"

Insert: "SECTIONS"

Following: "15-70-323"

Insert: "AND 15-70-335"

2. Page 1, following line 22.

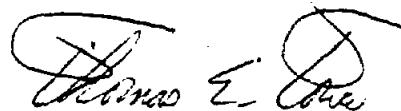
Insert: "Section 2. Section 15-70-335, MCA, is amended to read:
"15-70-335. Statute of limitation. Except in the case
of a fraudulent return or of neglect or refusal to make
a return, every deficiency shall be assessed under 15-70-331
within 5 3 years after the 25th day of the next succeeding
calendar month following the monthly period for which the
amount is proposed to be determined or within 5 3 years after
the return is filed, whichever period expires later."

Renumber subsequent section.

AND AS AMENDED
BE CONCURRED IN

~~XXXXXXXXXX~~

~~XXXXXXXXXX~~



Thomas E. Towe,

Chairman.



HOUSE BILL NO. 56

INTRODUCED BY GILBERT

A BILL FOR AN ACT ENTITLED: "AN ACT REDUCING THE RECORD RETENTION PERIOD TO 3 YEARS FOR SPECIAL FUEL USERS AND DEALERS; REDUCING THE STATUTE OF LIMITATIONS TO 3 YEARS FOR ASSESSMENT OF DEFICIENCIES IN TAX REPORTED BY SPECIAL FUEL USERS AND DEALERS; AMENDING SECTION SECTIONS 15-70-323 AND 15-70-335, MCA."

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

Section 1. Section 15-70-323, MCA, is amended to read:

"15-70-323. Special fuel dealer's and special fuel user's records. (1) Every special fuel dealer, special fuel user, and every person importing, manufacturing, refining, dealing in, transporting, or storing special fuel in this state shall keep such records, receipts, and invoices and other pertinent papers with respect thereto as the department may require and shall produce them for the inspection of the department at any time during the business hours of the day.

(2) Said records, receipts, invoices, and other pertinent papers shall be required to be kept for a period of at least 5 3 years from the date on which the return to which they relate was required to have been made."

SECTION 2. SECTION 15-70-335, MCA, IS AMENDED TO READ:

"15-70-335. Statute of limitation. Except in the case of a fraudulent return or of neglect or refusal to make a return, every deficiency shall be assessed under 15-70-331 within 5 3 years after the 25th day of the next succeeding calendar month following the monthly period for which the amount is proposed to be determined or within 5 3 years after the return is filed, whichever period expires later."

NEW SECTION. Section 3. Extension of authority. Any existing authority of the department of revenue to make rules on the subject of the provisions of this act is extended to the provisions of this act.

-End-

REFERENCE BILL

