

HOUSE BILL NO. 151

1/11 Introduced
1/11 Referred to Taxation
1/16 Fiscal Note Requested
1/22 Fiscal Note Received
1/25 Hearing
2/04 Committee Report-Bill Do Pass
2/05 Referred to Taxation
Died in Committee

1 HOUSE BILL NO. 151
2 INTRODUCED BY *Keyser Switzer, Small*
3 *William Johnson*

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO RAISE FROM \$100 TO
5 \$800 THE MAXIMUM TAX LIABILITY TRIGGERING MANDATORY WAIVER
6 OF THE REQUIREMENT FOR FILING A QUARTERLY SPECIAL FUELS TAX
7 RETURN; AMENDING SECTION 15-70-325, MCA."

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

10 Section 1. Section 15-70-325, MCA, is amended to read:

11 "15-70-325. Returns. (1) For the purpose of
12 determining the amount of his liability for the tax herein
13 imposed, each special fuel dealer shall file with the
14 department a monthly tax return and each special fuel user
15 shall file with the department, on forms prescribed by said
16 department, a quarterly tax return.

17 (2) Upon annual application, the department shall
18 waive the filing of a quarterly tax return of any special
19 fuel user who establishes that such user's annual tax
20 liability is or will be ~~\$100~~ \$800 or less.

21 (3) Such user shall make an annual report and return
22 to the department on forms prescribed by said department, on
23 or before January 31 of each year. Should the department
24 determine that a user filing annual returns as herein
25 provided is delinquent in making reports and payments, it

1 shall require such person to file quarterly returns as
2 herein provided. Such return, annual or quarterly, shall
3 contain a declaration by the person making the same to the
4 effect that the statements contained are true and are made
5 under penalties of perjury, which declarations shall have
6 the same force and effect as a verification. The return
7 shall show such information as the department may reasonably
8 require for the proper administration and enforcement of
9 this part.

10 (4) If a special fuel dealer or user is also a
11 wholesale distributor of special fuel at a location where
12 special fuel is delivered into the supply tank of a motor
13 vehicle and if separate storage is provided thereat from
14 which special fuel is delivered or placed into fuel supply
15 tanks of motor vehicles, the return to the department need
16 not include inventory control data covering bulk storage
17 from which wholesale distribution of special fuel is made.

18 (5) The special fuel dealer or special fuel user shall
19 file the return on or before the last day of the next
20 succeeding calendar month following the period to which it
21 relates; provided, however, that for good cause the
22 department may grant a taxpayer a reasonable extension of
23 time for filing but not to exceed 30 days."

24 NEW SECTION. Section 2. Extension of authority. Any
25 existing authority of the department of revenue to make



-2-
INTRODUCED BILL
HB 151

LC 0394/01

1 rules on the subject of the provisions of this act is
2 extended to the provisions of this act.

-End-

STATE OF MONTANA
FISCAL NOTE

REQUEST NO. FNN113-85

Form BD-15

In compliance with a written request received January 16, 19 85, there is hereby submitted a Fiscal Note for H.B. 151 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION

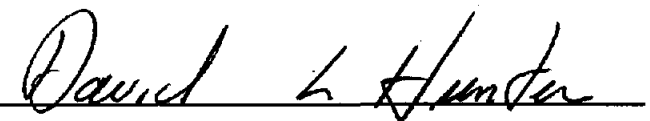
An act to raise from \$100 to \$800 the maximum tax liability triggering mandatory waiver of the requirement for filing a quarterly special fuels tax return.

ASSUMPTIONS

The proposal will increase the clerical duties of the Motor Fuels Division prior to the January 31 deadline prescribed for annual reports and returns, but it will decrease the clerical duties of the Division prior to the deadlines for quarterly tax returns. However, when the annual payment deadline occurs, additional clerical and administrative work will occur because of an anticipated increase in delinquent tax payments. Some decrease in revenue will occur because of increased delinquencies. There will also be reduced revenues because of reduced interest earnings by the state.

FISCAL IMPACT:

The Department of Revenue is unable to estimate the net Fiscal impact of this proposal although it is felt it will be minor.



BUDGET DIRECTOR
Office of Budget and Program Planning

Date: JAN 22, 1985 HB 151

APPROVED BY COMMITTEE
ON TAXATION

1 HOUSE BILL NO. 151
 2 INTRODUCED BY Keyes, Switzer, Powell, Spindler,
 3 William, Jabara, Casey

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO RAISE FROM \$100 TO
 5 \$800 THE MAXIMUM TAX LIABILITY TRIGGERING MANDATORY WAIVER
 6 OF THE REQUIREMENT FOR FILING A QUARTERLY SPECIAL FUELS TAX
 7 RETURN; AMENDING SECTION 15-70-325, MCA."

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

10 Section 1. Section 15-70-325, MCA, is amended to read:

11 "15-70-325. Returns. (1) For the purpose of
 12 determining the amount of his liability for the tax herein
 13 imposed, each special fuel dealer shall file with the
 14 department a monthly tax return and each special fuel user
 15 shall file with the department, on forms prescribed by said
 16 department, a quarterly tax return.

17 (2) Upon annual application, the department shall
 18 waive the filing of a quarterly tax return of any special
 19 fuel user who establishes that such user's annual tax
 20 liability is or will be ~~\$100~~ \$800 or less.

21 (3) Such user shall make an annual report and return
 22 to the department on forms prescribed by said department, on
 23 or before January 31 of each year. Should the department
 24 determine that a user filing annual returns as herein
 25 provided is delinquent in making reports and payments, it

1 shall require such person to file quarterly returns as
 2 herein provided. Such return, annual or quarterly, shall
 3 contain a declaration by the person making the same to the
 4 effect that the statements contained are true and are made
 5 under penalties of perjury, which declarations shall have
 6 the same force and effect as a verification. The return
 7 shall show such information as the department may reasonably
 8 require for the proper administration and enforcement of
 9 this part.

10 (4) If a special fuel dealer or user is also a
 11 wholesale distributor of special fuel at a location where
 12 special fuel is delivered into the supply tank of a motor
 13 vehicle and if separate storage is provided thereat from
 14 which special fuel is delivered or placed into fuel supply
 15 tanks of motor vehicles, the return to the department need
 16 not include inventory control data covering bulk storage
 17 from which wholesale distribution of special fuel is made.

18 (5) The special fuel dealer or special fuel user shall
 19 file the return on or before the last day of the next
 20 succeeding calendar month following the period to which it
 21 relates; provided, however, that for good cause the
 22 department may grant a taxpayer a reasonable extension of
 23 time for filing but not to exceed 30 days."

24 NEW SECTION. Section 2. Extension of authority. Any
 25 existing authority of the department of revenue to make



LC 0394/01

- 1 rules on the subject of the provisions of this act is
- 2 extended to the provisions of this act.

-End-