

SENATE BILL NO. 46

INTRODUCED BY TOWE

BY REQUEST OF THE DEPARTMENT OF REVENUE
AND THE REVENUE OVERSIGHT COMMITTEE

IN THE SENATE

January 7, 1985	Introduced and referred to Committee on Taxation.
January 11, 1985	Committee recommend bill do pass. Report adopted.
January 12, 1985	Bill printed and placed on members' desks.
January 14, 1985	Second reading, do pass.
January 15, 1985	Considered correctly engrossed.
January 16, 1985	Third reading, passed. Ayes, 46; Noes, 2.
	Transmitted to House.

IN THE HOUSE

January 18, 1985	Introduced and referred to Committee on Taxation.
March 13, 1985	Committee recommend bill be concurrent in. Report adopted.
March 16, 1985	Second reading, concurrent in.
March 18, 1985	Third reading, concurrent in.
	Returned to Senate.

IN THE SENATE

March 18, 1985

Received from House.

March 19, 1985

Sent to enrolling.

Reported correctly enrolled.

1 SENATE BILL NO. 46
2 INTRODUCED BY TOWE

3 BY REQUEST OF THE DEPARTMENT OF REVENUE
4 AND THE REVENUE OVERSIGHT COMMITTEE

5
6 A BILL FOR AN ACT ENTITLED: "AN ACT TO RAISE FROM \$100 TO
7 \$200 THE MINIMUM ANNUAL TAX LIABILITY TRIGGERING MANDATORY
8 WAIVER OF THE REQUIREMENT FOR FILING A QUARTERLY SPECIAL
9 FUELS TAX RETURN; AMENDING SECTION 15-70-325, MCA."

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

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

19 (2) Upon annual application, the department shall
20 waive the filing of a quarterly tax return of any special
21 fuel user who establishes that such user's annual tax
22 liability is or will be ~~\$100~~ \$200 or less.

23 (3) Such user shall make an annual report and return
24 to the department on forms prescribed by said department, on
25 or before January 31 of each year. Should the department

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

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

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



-2- INTRODUCED BILL
 SB 46

LC 0165/01

1 NEW SECTION. Section 2. Extension of authority. Any
2 existing authority of the department of revenue to make
3 rules on the subject of the provisions of this act is
4 extended to the provisions of this act.

-End-

APPROVED BY COMMITTEE
ON TAXATION

1 SENATE BILL NO. 46
2 INTRODUCED BY TOWE

3 BY REQUEST OF THE DEPARTMENT OF REVENUE
4 AND THE REVENUE OVERSIGHT COMMITTEE

5
6 A BILL FOR AN ACT ENTITLED: "AN ACT TO RAISE FROM \$100 TO
7 \$200 THE MINIMUM ANNUAL TAX LIABILITY TRIGGERING MANDATORY
8 WAIVER OF THE REQUIREMENT FOR FILING A QUARTERLY SPECIAL
9 FUELS TAX RETURN; AMENDING SECTION 15-70-325, MCA."

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

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

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

19 (2) Upon annual application, the department shall
20 waive the filing of a quarterly tax return of any special
21 fuel user who establishes that such user's annual tax
22 liability is or will be ~~\$100~~ \$200 or less.

23 (3) Such user shall make an annual report and return
24 to the department on forms prescribed by said department, on
25 or before January 31 of each year. Should the department

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

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

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



LC 0165/01

1 NEW SECTION. Section 2. Extension of authority. Any
2 existing authority of the department of revenue to make
3 rules on the subject of the provisions of this act is
4 extended to the provisions of this act.

-End-

LC 0165/01

1 NEW SECTION. Section 2. Extension of authority. Any
2 existing authority of the department of revenue to make
3 rules on the subject of the provisions of this act is
4 extended to the provisions of this act.

-End-

SENATE BILL NO. 46

INTRODUCED BY TOWE

BY REQUEST OF THE DEPARTMENT OF REVENUE

AND THE REVENUE OVERSIGHT COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT TO RAISE FROM \$100 TO \$200 THE MINIMUM ANNUAL TAX LIABILITY TRIGGERING MANDATORY WAIVER OF THE REQUIREMENT FOR FILING A QUARTERLY SPECIAL FUELS TAX RETURN; AMENDING SECTION 15-70-325, MCA."

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

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

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

(2) Upon annual application, the department shall waive the filing of a quarterly tax return of any special fuel user who establishes that such user's annual tax liability is or will be ~~\$100~~ \$200 or less.

(3) Such user shall make an annual report and return to the department on forms prescribed by said department, on or before January 31 of each year. Should the department

determine that a user filing annual returns as herein provided is delinquent in making reports and payments, it shall require such person to file quarterly returns as herein provided. Such return, annual or quarterly, shall contain a declaration by the person making the same to the effect that the statements contained are true and are made under penalties of perjury, which declarations shall have the same force and effect as a verification. The return shall show such information as the department may reasonably require for the proper administration and enforcement of this part.

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

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



SB 0046/02

1 NEW SECTION. Section 2. Extension of authority. Any
2 existing authority of the department of revenue to make
3 rules on the subject of the provisions of this act is
4 extended to the provisions of this act.

-End-