



1 House BILL NO. 446  
2 INTRODUCED BY Switzer

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO SUSPEND THE BEEF  
5 RESEARCH AND MARKETING ASSESSMENT; AMENDING SECTION  
6 81-8-804, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND  
7 RETROACTIVE APPLICATION."

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

10 Section 1. Section 81-8-804, MCA, is amended to read:

11 "81-8-804. Assessments -- refunds. (1) There Except as  
12 provided in subsection (5), there is levied, in addition to  
13 the tax on livestock prescribed in Title 15, chapter 24,  
14 part 9, a per head tax of 25 cents on each head of cattle  
15 that is more than 9 months of age and is owned or possessed  
16 within a county for the support and maintenance of research  
17 into beef production as provided in this part. The tax shall  
18 be paid to the county treasurer of that county on or before  
19 March 1 of each year.

20 (2) The tax required in subsection (1) must be paid  
21 for each head of cattle that is more than 9 months of age  
22 and is brought into the county after March 1 and is subject  
23 to taxation and assessment under 15-24-301.

24 (3) Each county is entitled to receive \$250 annually  
25 as reimbursement for the administration of this section.

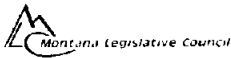
1 (4) A person who has paid the tax required by this  
2 section may obtain a refund of the tax upon submission of a  
3 written request to the department. The application must be  
4 made within 30 days after the payment of the tax and on  
5 forms furnished by the department. The department shall,  
6 upon receipt of a timely and otherwise properly submitted  
7 refund request, refund the tax.

8 (5) The levy imposed by this section is suspended for  
9 the taxable year January 1, 1987, through December 31, 1987.  
10 If the referendum required in the Beef Promotion and  
11 Research Act of 1985 (7 U.S.C. 2901 through 2918) to  
12 continue a national assessment on beef is approved in 1988,  
13 the levy imposed by this section is suspended for the  
14 taxable year January 1, 1988, through December 31, 1988. The  
15 board of livestock shall certify such approval to the  
16 governor, and the governor shall declare the levy imposed in  
17 this section to be suspended in accordance with this  
18 section.

19 (6) The department shall provide for automatic refund  
20 of any tax collected under this section for any year for  
21 which the levy is suspended."

22 NEW SECTION. Section 2. Effective date --  
23 applicability. This act is effective on passage and approval  
24 and applies retroactively, within the meaning of 1-2-109, to  
25 the taxable year beginning January 1, 1987.

-End-  
-2-



INTRODUCED BILL  
HB-446

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB446, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

A bill for an act entitled: "An act to suspend the beef research and marketing assessment; amending section 81-8-804, MCA; and providing an immediate effective date and retroactive application.

ASSUMPTIONS:

1. This legislation suspends the collection of Beef Research & Marketing levies by the counties.
2. Assume that the National Beef Check-off referendum passes and therefore, there would be no need to collect the levy under section 81-8-804, MCA.
3. The National Beef Research & Marketing program replaces the state check-off program.

FISCAL IMPACT:

This bill would reduce revenue to the other state special revenue fund for beef research and marketing and reduce expenditures by a like amount.

FY88 Estimate  
(\$ 450,000)

FY89 Estimate  
(\$ 450,000)

EFFECT ON COUNTY OR OTHER LOCAL REVENUE OR EXPENDITURES:

None.

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

This legislation has no current or long range effects upon the Department of Livestock as the department merely collected the funds and passed them on to the Montana Beef Council. We would no longer do this under section 81-8-804, MCA, if it is suspended. Although this legislation will decrease the total budget, it has very little effect upon the operations of the department.

TECHNICAL OR MECHANICAL DEFECTS IN PROPOSED LEGISLATION OR CONFLICTS WITH EXISTING LEGISLATION:

None.

David L. Hunter DATE 2/2/87  
DAVID L. HUNTER, BUDGET DIRECTOR  
Office of Budget and Program Planning

Dean Switzer DATE \_\_\_\_\_  
DEAN SWITZER, PRIMARY SPONSOR  
Fiscal Note for HB446, as introduced.

**HB 446**



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THIRD READING  
HB 446



1 HOUSE BILL NO. 446

2 INTRODUCED BY SWITZER

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REFERENCE BILL