HOUSE BILL NO. 446

INTRODUCED BY SWITZER

IN THE HOUSE

JANUARY 26, 1987	INTRODUCED AND REFERRED TO COMMITTEE ON AGRICULTURE, LIVESTOCK & IRRIGATION.
FEBRUARY 7, 1987	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
FEBRUARY 9, 1987	PRINTING REPORT.
FEBRUARY 10, 1987	SECOND READING, DO PASS.
FEBRUARY 11, 1987	ENGROSSING REPORT.
	THIRD READING, PASSED. AYES, 95; NOES, 1.
	TRANSMITTED TO SENATE.
	IN THE SENATE
FEBRUARY 12, 1987	INTRODUCED AND REFERRED TO COMMITTEE ON AGRICULTURE, LIVESTOCK & IRRIGATION.
MARCH 5, 1987	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
MARCH 9, 1987	SECOND READING, CONCURRED IN.
MARCH 11, 1987	THIRD READING, CONCURRED IN. AYES, 49; NOES, 1.
	RETURNED TO HOUSE.
	IN THE HOUSE
MARCH 12, 1987	RECEIVED FROM SENATE.
	SENT TO ENROLLING.

LC 1422/01

INTRODUCED BY Switzer 1 2 3

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."

8

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

Section 1. Section 81-8-804, MCA, is amended to read: 10 "81-8-804. Assessments -- refunds. (1) There Except as 11 provided in subsection (5), there is levied, in addition to 12 the tax on livestock prescribed in Title 15, chapter 24, 13 part 9, a per head tax of 25 cents on each head of cattle 14 that is more than 9 months of age and is owned or possessed 15 within a county for the support and maintenance of research 16 into beef production as provided in this part. The tax shall 17 be paid to the county treasurer of that county on or before 18 19 March 1 of each year.

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

24 (3) Each county is entitled to receive \$250 annually25 as reimbursement for the administration of this section.

Montana Legislative Council

(4) A person who has paid the tax required by this 1 section may obtain a refund of the tax upon submission of a 2 written request to the department. The application must be 3 made within 30 days after the payment of the tax and on 4 forms furnished by the department. The department shall, 5 upon receipt of a timely and otherwise properly submitted 6 refund request, refund the tax. 7 (5) The levy imposed by this section is suspended for 8 the taxable year January 1, 1987, through December 31, 1987. 9 If the referendum required in the Beef Promotion and 10 11 Research Act of 1985 (7 U.S.C. 2901 through 2918) to 12 continue a national assessment on beef is approved in 1988. the levy imposed by this section is suspended for the 13 taxable year January 1, 1988, through December 31, 1988. The 14 board of livestock shall certify such approval to the 15 governor, and the governor shall declare the levy imposed in 16 this section to be suspended in accordance with this 17 18 section. (6) The department shall provide for automatic refund 19 of any tax collected under this section for any year for 20 21 which the levy is suspended." 22 NEW SECTION. Section 2. Effective date 23 applicability. This act is effective on passage and approval and applies retroactively, within the meaning of 1-2-109, to 24 25 the taxable year beginning January 1, 1987.

-End-

-2- INTRODUCED BILL H8.446

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	FY89 Estimate
(\$ 450,000)	(\$ 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, BUDGET DIRECTOR Office of Budget and Program Planning

DATE

DEAN SWITZER, PRIMARY PONSOR Fiscal Note for <u>HB446</u>, as introduced. LC 1422/01

APPROVED BY COMMITTEE ON AGRICULTURE LIVESTOCK & IRRIGATION

1		BILL NO. <u>44</u>	
2	INTRODUCED BY Switzer		
3	0		
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

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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 annually25 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."
2.2	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- SECOND READING HB 444 LC 1422/01

INTRODUCED BY Switzer 1 2 3 A BILL FOR AN ACT ENTITLED: "AN ACT TO SUSPEND THE BEEF Δ AMENDING SECTION RESEARCH AND MARKETING ASSESSMENT; 5 81-8-804, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND 6 RETROACTIVE APPLICATION." 7

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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
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-End--2- THIRD READING HB-446

HB 0446/02

HOUSE BILL NO. 446 1 2 INTRODUCED BY SWITZER 3 A BILL FOR AN ACT ENTITLED: "AN ACT TO SUSPEND THE BEEF 4 AMENDING SECTION 5 RESEARCH AND MARKETING ASSESSMENT: 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: Section 1. Section 81-8-804, MCA, is amended to read: 10 "81-8-804. Assessments -- refunds. (1) There Except as 11 provided in subsection (5), there is levied, in addition to 12 the tax on livestock prescribed in Title 15, chapter 24, 13 part 9, a per head tax of 25 cents on each head of cattle 14 that is more than 9 months of age and is owned or possessed 15 16 within a county for the support and maintenance of research into beef production as provided in this part. The tax shall 17 be paid to the county treasurer of that county on or before 18 19 March 1 of each year. 20 (2) The tax required in subsection (1) must be paid

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HB 0446/02

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-2-

HB 446

REFERENCE BILL