

HOUSE BILL NO. 717

INTRODUCED BY J. BROWN, HARPER, GRADY,
DONALDSON, RASMUSSEN, MAZUREK

IN THE HOUSE

FEBRUARY 11, 1987 INTRODUCED AND REFERRED TO COMMITTEE
 ON TAXATION.

FEBRUARY 23, 1987 COMMITTEE RECOMMEND BILL
 DO PASS AS AMENDED. REPORT ADOPTED.

 PRINTING REPORT.

MARCH 2, 1987 SECOND READING, DO PASS.

MARCH 3, 1987 ENGROSSING REPORT.

 THIRD READING, PASSED.
 AYES, 98; NOES, 0.

 TRANSMITTED TO SENATE.

IN THE SENATE

MARCH 4, 1987 INTRODUCED AND REFERRED TO COMMITTEE
 ON TAXATION.

MARCH 9, 1987 COMMITTEE RECOMMEND BILL BE
 CONCURRED IN. REPORT ADOPTED.

MARCH 12, 1987 SECOND READING, CONCURRED IN.

MARCH 14, 1987 THIRD READING, CONCURRED IN.
 AYES, 50; NOES, 0.

 RETURNED TO HOUSE.

IN THE HOUSE

MARCH 14, 1987 RECEIVED FROM SENATE.

 SENT TO ENROLLING.

1 House BILL NO. 717
 2 INTRODUCED BY J. Brown Hays Drury
 3 Arnoldson Rasmussen Thurgill
 4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR SIMILAR
 5 TAXATION OF BEER SOLD BY A WHOLESALER REGARDLESS OF WHERE IT
 6 IS BREWED; AMENDING SECTIONS 16-1-406 AND 16-1-408, MCA; AND
 7 REPEALING SECTION 16-1-407, MCA."

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

10 Section 1. Section 16-1-406, MCA, is amended to read:

11 "16-1-406. Tax on imported beer. A tax of \$3 per
 12 barrel of 31 gallons is hereby levied and imposed on each
 13 and every barrel of beer manufactured-out-of-this-state--and
 14 sold herein in Montana by any wholesaler, which said tax
 15 shall be due at the end of each month from said wholesaler
 16 upon any such beer so sold by him during that month. As to
 17 any beer imported-and sold in containers other than barrels
 18 or in barrels of more or less capacity than 31 gallons, the
 19 quantity content shall be ascertained and computed by the
 20 department in determining the amount of tax due."

21 Section 2. Section 16-1-408, MCA, is amended to read:

22 "16-1-408. Additional tax. An additional tax of \$1.30
 23 per barrel is levied and imposed as provided by 16-1-406,
 24 and-such-additional-tax-is-also-to-be-levied-and-imposed--at
 25 the--same--rate-upon-beer-manufactured-within-the-state. One

1 dollar of this additional tax is to be deposited,
 2 notwithstanding 16-1-306 and 16-1-410 or any other
 3 provision, with the state treasurer to the credit of the
 4 department of institutions each quarter for the treatment,
 5 rehabilitation, and prevention of alcoholism as approved by
 6 the state, and 30 cents of this additional tax is to be
 7 deposited in the general fund."

8 NEW SECTION. Section 3. Repealer. Section 16-1-407,
 9 MCA, is repealed.

10 NEW SECTION. Section 4. Extension of authority. Any
 11 existing authority of the department of revenue to make
 12 rules on the subject of the provisions of this act is
 13 extended to the provisions of this act.

-End-



STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB717, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act providing for similar taxation of beer sold by a wholesaler regardless of where it is brewed.

FISCAL IMPACT:

The proposal clarifies existing statute and will not affect beer tax revenues.

David L. Hunter DATE 2/16/87

DAVID L. HUNTER, BUDGET DIRECTOR
Office of Budget and Program Planning

J. Brown DATE 2/17/87
JAN BROWN, PRIMARY SPONSOR

Fiscal Note for HB717, as introduced.

HB 717

APPROVED BY COMMITTEE
ON TAXATION

HOUSE BILL NO. 717

INTRODUCED BY J. BROWN, HARPER, GRADY,
DONALDSON, RASMUSSEN, MAZUREK

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR SIMILAR
TAXATION OF BEER SOLD BY A WHOLESALER REGARDLESS OF WHERE IT
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barrel of 31 gallons is hereby levied and imposed on each
and every barrel of beer ~~manufactured out of this state and~~
~~sold herein in Montana~~ by any wholesaler, which said tax
shall be due at the end of each month from said wholesaler
upon any such beer so sold by him during that month. As to
any beer ~~imported and~~ sold in containers other than barrels
or in barrels of more or less capacity than 31 gallons, the
quantity content shall be ascertained and computed by the
department in determining the amount of tax due."

Section 2. Section 16-1-408, MCA, is amended to read:

"16-1-408. Additional tax. An additional tax of \$1.30
per barrel is levied and imposed as provided by 16-1-406,

~~and such additional tax is also to be levied and imposed at
the same rate upon beer manufactured within the state. One
dollar of this additional tax is to be deposited,
notwithstanding 16-1-306 and 16-1-410 or any other
provision, with the state treasurer to the credit of the
department of institutions each quarter for the treatment,
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extended to the provisions of this act.

NEW SECTION. SECTION 5. EFFECTIVE DATE. THIS ACT IS
EFFECTIVE ON PASSAGE AND APPROVAL.

-End-



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18 upon any such beer so sold by him during that month. As to
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20 or in barrels of more or less capacity than 31 gallons, the
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25 per barrel is levied and imposed as provided by 16-1-406,

1 and--such-additional-tax-is-also-to-be-levied-and-imposed-at
2 the-same-rate-upon-beer-manufactured-within-the--state. One
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4 notwithstanding 16-1-306 and 16-1-410 or any other
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6 department of institutions each quarter for the treatment,
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