

HOUSE JOINT RESOLUTION NO. 56

INTRODUCED BY GILBERT

IN THE HOUSE

APRIL 10, 1987 INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

APRIL 15, 1987 COMMITTEE RECOMMEND BILL
DO PASS AS AMENDED. REPORT ADOPTED.

APRIL 16, 1987 PRINTING REPORT.

 SECOND READING, DO PASS AS AMENDED.

APRIL 17, 1987 ENGROSSING REPORT.

 THIRD READING, PASSED.
AYES, 93; NOES, 1.

 TRANSMITTED TO SENATE.

IN THE SENATE

APRIL 22, 1987 INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

 COMMITTEE RECOMMEND BILL BE
CONCURRED IN. REPORT ADOPTED.

APRIL 23, 1987 SECOND READING, CONCURRED IN.

 THIRD READING, CONCURRED IN.
AYES, 46; NOES, 3.

 RETURNED TO HOUSE.

IN THE HOUSE

APRIL 23, 1987 RECEIVED FROM SENATE.

 SENT TO ENROLLING.

1 House JOINT RESOLUTION NO. 56
2 INTRODUCED BY Gilbert

3
4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
5 REPRESENTATIVES OF THE STATE OF MONTANA URGING THE REVENUE
6 OVERSIGHT COMMITTEE TO STUDY METHODS TO STRENGTHEN
7 ENFORCEMENT OF THE GASOLINE LICENSE TAX COLLECTION LAWS;
8 REQUIRING A REPORT OF THE FINDINGS OF THE STUDY TO THE 51ST
9 LEGISLATURE.

10
11 WHEREAS, gasoline exported or sold for export out of
12 the state is excluded from the gasoline license tax; and

13 WHEREAS, certain unscrupulous purchasers of gasoline
14 sell within the state gasoline that is purchased for export,
15 using various methods to avoid the tax; and

16 WHEREAS, Senate Bill No. 51 was introduced in
17 recognition of the problem of gasoline license tax avoidance
18 but unfairly required the distributor to pay the tax for the
19 tax evaders; and

20 WHEREAS, the Revenue Oversight Committee has the
21 expertise and time to properly investigate the extent of
22 gasoline license tax evasion and to devise an equitable and
23 fair method of enforcement.

24
25 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE

1 OF REPRESENTATIVES OF THE STATE OF MONTANA:
2 That the Revenue Oversight Committee study the
3 enforcement of the gasoline license tax collection laws
4 relating to gasoline purchased for export.

5 BE IT FURTHER RESOLVED, that the Committee report its
6 findings to the 51st Legislature and, if necessary, draft
7 legislation to implement its recommendations.

-End-



-2- INTRODUCED BILL
HJR-56

APPROVED BY COMMITTEE
ON TAXATION

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16 WHEREAS, Senate Bill No. 51 116 was introduced in
 17 recognition of the problem of gasoline license tax avoidance
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20 WHEREAS, the Revenue Oversight Committee has the
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