

HOUSE BILL 163

Introduced by Campbell, et al.

1/13	Introduced
1/14	Referred to Taxation
1/16	Fiscal Note Requested
1/21	Fiscal Note Received
1/25	Hearing
1/25	Fiscal Note Printed
3/15	Committee Report--Bill Passed as Amended
3/29	2nd Reading Passed
3/30	3rd Reading Passed

Transmitted to Senate

3/31	Referred to Taxation
4/04	Hearing
4/05	Committee Report--Bill Concurred as Amended
4/06	2nd Reading Concur Motion Failed
4/06	2nd Reading Indefinitely Postponed
4/06	Reconsidered Previous Action
4/10	2nd Reading Concur Motion Failed
4/10	2nd Reading Indefinitely Postponed

1 HOUSE BILL NO. 163
 2 INTRODUCED BY Campbell Todd Grimes Swift
 3 MERCER

4 A BILL FOR AN ACT ENTITLED: "AN ACT REPEALING CERTAIN TAXES
 5 AND FEES THAT ARE NOT COST-EFFECTIVE, INCLUDING THE RURAL
 6 ELECTRIC AND TELEPHONE CO-OP TAX, THE CAMPER DECAL FEE, THE
 7 MICACEOUS MINERAL MINES LICENSE TAX, THE EXPRESS COMPANY
 8 LICENSE TAX, THE SLEEPING CAR COMPANY LICENSE TAX, THE STORE
 9 LICENSE TAX, THE COAL RETAILER'S LICENSE TAX, THE CEMENT AND
 10 GYPSUM PRODUCER'S LICENSE TAX, AND THE TRAMWAY AND ANNUAL
 11 REGISTRATION FEE GROSS RECEIPTS TAX; AMENDING SECTIONS
 12 35-18-503 AND 61-1-129, MCA; REPEALING TITLE 15, CHAPTER 37,
 13 PART 2; TITLE 15, CHAPTER 54; TITLE 15, CHAPTERS 56 THROUGH
 14 59; AND SECTIONS 23-2-714, 23-2-715, 61-3-524, 61-3-525, AND
 15 61-3-606, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."
 16

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

18 **Section 1.** Section 35-18-503, MCA, is amended to read:

19 "35-18-503. Annual--fee--to--department--of--revenue--
 20 exemption Exemption from other taxes. Cooperatives Except as
 21 provided in 10-4-201, cooperatives and foreign corporations
 22 transacting business in this state pursuant to the
 23 provisions of this chapter shall pay annually on--or--before
 24 July--17--to--the--department--of--revenue--a--fee--of--\$10--for--each
 25 100--persons--or--fractions--thereof--to--whom--electricity--or

1 telephone--service--is--supplied--within--the--state--but--except
 2 as--provided--in--10-4-201; shall be exempt from all other
 3 excise and income taxes of whatsoever kind or nature."

4 **Section 2.** Section 61-1-129, MCA, is amended to read:
 5 "61-1-129. Camper. The term "camper" as used in
 6 ~~61-3-524~~ 61-3-521 and ~~61-3-525~~ 61-3-523 includes but is not
 7 limited to truck camper, chassis-mounted camper, cab over,
 8 half cab over, non cab over, telescopic, and telescopic cab
 9 over, but does not include a truck canopy cover or topper
 10 weighing less than 300 pounds and having no accommodations
 11 attached."

12 NEW SECTION. **Section 3.** Repealer. Title 15, chapter
 13 37, part 2; Title 15, chapter 54; Title 15, chapters 56
 14 through 59; and sections 23-2-714, 23-2-715, 61-3-524,
 15 61-3-525, and 61-3-606, MCA, are repealed.

16 NEW SECTION. **Section 4.** Saving clause. [This act]
 17 does not affect rights and duties that matured, penalties
 18 that were incurred, or proceedings that were begun before
 19 [the effective date of this act].

20 NEW SECTION. **Section 5.** Effective date. [This act] is
 21 effective on passage and approval.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB0163, as introducedDESCRIPTION OF PROPOSED LEGISLATION:

An act repealing certain taxes and fees that are not cost-effective, including the rural electric and telephone co-op tax, the camper decal fee, the micaceous mineral mines license tax, the express company license tax, the sleeping car company license tax, the store license tax, the coal retailer's license tax, the cement and gypsum producer's license tax, and the tramway and annual registration fee gross receipts tax; and providing an immediate effective date.

ASSUMPTIONS:

1. The bill would repeal the Rural Electric and Telephone Coop Tax, the Camper Decal Fee, The Micaceous Mineral Mines License Tax, the Express Company License Tax, the Sleeping Car Company License Tax, the Store License Tax, the Coal Retailer's License Tax, the Cement and Gypsum Producer's License Tax, and the Tramway Gross Receipts Tax, and Tramway Fees.
2. Total collections from these sources are estimated to be \$ 449,891 in each year of the biennium. (Actual FY1988 receipts.)
3. Administrative costs in the Department of Revenue are reduced \$ 13,585 per year; cost reductions reflect the fact that, currently, there are no taxpayers paying the Express Company License Tax or the Sleeping Car Company Tax. Other taxes being repealed currently utilize minimal staff and data processing resources to administer.
4. The proposed legislation is effective on passage and approval. There may be a fiscal impact in FY89.

FISCAL IMPACT:

Revenue Impact:	FY '90			FY '91		
	Current Law	Proposed Law	Difference	Current Law	Proposed Law	Difference
Elec. & Tel. Coop	\$ 10,597	\$ 0	\$ (10,597)	\$ 10,597	\$ 0	\$ (10,597)
Camper Decal Fee	7,042	0	(7,042)	7,042	0	(7,042)
Micaceous Mines Tax	7,689	0	(7,689)	7,689	0	(7,689)
Express Co. Lic.	0	0	0	0	0	0
Sleeping Car Co.	0	0	0	0	0	0
Store License	270,026	0	(270,026)	270,026	0	(270,026)
Coal Ret. Lic. Tax	20	0	(20)	20	0	(20)
Cement Tax	126,650	0	(126,650)	126,650	0	(126,650)
Tramway Gr. Rec.	25,742	0	(25,742)	25,742	0	(25,742)
Tramway Fees	2,125	0	(2,125)	2,125	0	(2,125)
Total	\$ 449,891	\$ 0	\$ (449,891)	\$ 449,891	\$ 0	\$ (449,891)

Ray Shackleford 11/21/89
 RAY SHACKLEFORD, BUDGET DIRECTOR DATE
 Office of Budget and Program Planning

BUD CAMPBELL, PRIMARY SPONSOR DATE

Fiscal Note for HB163, as introduced

HB 163

Fiscal Note Request HB0163, as introduced

Form BD-15

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<u>Fund Information:</u>	<u>FY '90</u>		
	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>
General Fund	\$ 422,024	\$ 0	\$ (422,024)
Special Rev. Fund	27,867	0	(27,867)
Total	\$ 449,891	\$ 0	\$ (449,891)

<u>FY '91</u>		
<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>
\$ 422,024	\$ 0	\$ (422,024)
27,867	0	(27,867)
\$ 449,891	\$ 0	\$ (449,891)

<u>Expenditure Impact:</u>	<u>FY '90</u>		
	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>
Department of Revenue			
General Fund			
Personal Services	\$ 5,871	\$ 0	\$ (5,871)
Operating Expense	7,714	0	(7,714)
Total	\$ 13,585	\$ 0	\$ (13,585)

<u>FY '91</u>		
<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>
\$ 5,871	\$ 0	\$ (5,871)
7,714	0	(7,714)
\$ 13,585	\$ 0	\$ (13,585)

HB 163

APPROVED BY COMMITTEE
ON TAXATION

HOUSE BILL NO. 163

INTRODUCED BY CAMPBELL, COBB, GRINDE, SWIFT, MERCER

A BILL FOR AN ACT ENTITLED: "AN ACT REPEALING CERTAIN TAXES AND FEES THAT ARE NOT COST-EFFECTIVE, INCLUDING THE RURAL ELECTRIC AND TELEPHONE CO-OP TAX, THE CAMPER DECAL FEE, THE ~~MICACEOUS-MINERAL-MINES-LICENSE-TAX~~, THE EXPRESS COMPANY LICENSE TAX, THE SLEEPING CAR COMPANY LICENSE TAX, THE STORE LICENSE TAX, THE COAL RETAILER'S LICENSE TAX, AND THE CEMENT AND GYPSUM PRODUCER'S LICENSE TAX, ~~AND THE TRAMWAY AND ANNUAL REGISTRATION FEE GROSS RECEIPTS TAX~~; AMENDING SECTIONS 35-18-503 AND 61-1-129, MCA; REPEALING ~~TITLE 15, CHAPTER 37, PART 2~~; TITLE 15, CHAPTER 54; TITLE 15, CHAPTERS 56 THROUGH 59; AND SECTIONS ~~23-2-714, 23-2-715~~ 61-3-524, 61-3-525, AND 61-3-606, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

Section 1. Section 35-18-503, MCA, is amended to read:

"35-18-503. ~~Annual fee to department of revenue~~ exemption Exemption from other taxes. Cooperatives Except as provided in 10-4-201, cooperatives and foreign corporations transacting business in this state pursuant to the provisions of this chapter ~~shall pay annually on or before July 17 to the department of revenue a fee of \$10 for each~~

~~100 persons or fractions thereof to whom electricity or telephone service is supplied within the state but, except as provided in 10-4-201, shall be exempt from all other excise and income taxes of whatsoever kind or nature."~~

Section 2. Section 61-1-129, MCA, is amended to read:

"61-1-129. Camper. The term "camper" as used in ~~61-3-524~~ 61-3-521 and ~~61-3-525~~ 61-3-523 includes but is not limited to truck camper, chassis-mounted camper, cab over, half cab over, non cab over, telescopic, and telescopic cab over, but does not include a truck canopy cover or topper weighing less than 300 pounds and having no accommodations attached."

NEW SECTION. **Section 3. Repealer.** ~~Title 15, chapter 37, part 2~~; Title 15, chapter 54; Title 15, chapters 56 through 59; and sections ~~23-2-714, 23-2-715~~ 61-3-524, 61-3-525, and 61-3-606, MCA, are repealed.

NEW SECTION. **Section 4. Saving clause.** [This act] does not affect rights and duties that matured, penalties that were incurred, or proceedings that were begun before [the effective date of this act].

NEW SECTION. **Section 5. Effective date.** [This act] is effective on passage and approval.

-End-

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 transacting business in this state pursuant to the
 provisions of this chapter shall pay annually on or before
 July 1, to the department of revenue a fee of \$10 for each

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 telephone service is supplied within the state but, except
 as provided in 10-4-201, shall be exempt from all other
 excise and income taxes of whatsoever kind or nature."

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NEW SECTION. Section 5. Effective date. [This act] is
 effective on passage and approval.

-End-



SENATE COMMITTEE OF THE WHOLE AMENDMENT

April 10, 1989 2:26 pm

Mr. Chairman: I move to amend HB 163 (third reading copy -- blue) as follows:

1. Strike: Senator Rapp-Svrcek's Senate Committee of the Whole amendments, Nos. 3 through 5, to HB 163 (third reading copy - blue) in their entirety

2. Title, line 14.
Strike: "59"
Insert: "58"

3. Page 2, line 15.
Strike: "59"
Insert: "58"

ADOPT

REJECT

Signed: 

Senator Beck

SENATE COMMITTEE OF THE WHOLE AMENDMENT

April 10, 1989 12:58 pm

Mr. Chairman: I move to amend HB 163 (third reading copy -- blue) as follows:

1. Title, line 8.
Strike: "THE STORE"

2. Title, line 9.
Following: line 8
Strike: "LICENSE TAX,"
Insert: "AND"


3. Title, lines 9 and 10.
Strike: ", AND" on line 9 through "TAX" on line 10

4. Title, lines 13 and 14.
Strike: "CHAPTERS" on line 13 through "59" on line 14
Insert: "CHAPTER 56; TITLE 15, CHAPTER 58"

5. Page 2, lines 14 and 15.
Strike: "chapters" on line 14 through "59" on line 15
Insert: "chapter 56; Title 15, chapter 58"

ADOPT

REJECT

Signed: 

Senator Rapp-Svrcek