

SENATE BILL NO. 326

INTRODUCED BY YELLOWTAIL

IN THE SENATE

FEBRUARY 2, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
FEBRUARY 9, 1989	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
FEBRUARY 10, 1989	PRINTING REPORT.
FEBRUARY 11, 1989	SECOND READING, DO PASS.
FEBRUARY 13, 1989	ENGROSSING REPORT.
FEBRUARY 14, 1989	THIRD READING, PASSED. AYES, 35; NOES, 12.
	TRANSMITTED TO HOUSE.

IN THE HOUSE

FEBRUARY 14, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON BUSINESS & ECONOMIC DEVELOPMENT.
FEBRUARY 20, 1989	FIRST READING.
MARCH 13, 1989	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
MARCH 15, 1989	SECOND READING, CONCURRED IN.
MARCH 16, 1989	THIRD READING, CONCURRED IN. AYES, 85; NOES, 10.
	RETURNED TO SENATE.

MARCH 17, 1989

IN THE SENATE

RECEIVED FROM HOUSE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 Senate BILL NO. 326
2 INTRODUCED BY Yellowtail
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4 A BILL FOR AN ACT ENTITLED: "AN ACT MAKING KEYLOCK OR
5 CARDTROL PURCHASES ELIGIBLE FOR GASOLINE TAX REFUND;
6 AMENDING SECTION 15-70-223, MCA; AND PROVIDING AN IMMEDIATE
7 EFFECTIVE DATE."
8

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

10 **Section 1.** Section 15-70-223, MCA, is amended to read:

11 "15-70-223. Estimate allowed for agricultural use. (1)
12 An applicant whose use qualifies as agricultural use may
13 apply for a refund of 60% of the applicable tax on the
14 gallons of gasoline as indicated by bulk delivery invoices
15 or by evidence of keylock or cardtrol purchases as an
16 estimate of off-roadway use.

17 (2) If any invoice or evidence is either lost or
18 destroyed, the purchaser may support his claim for refund by
19 submitting an affidavit relating the circumstances of such
20 loss or destruction and by producing such other evidence as
21 may be required by the department of revenue.

22 (3) An applicant whose use does not qualify as
23 agricultural use may not estimate and must maintain records
24 as required by 15-70-222."

25 **NEW SECTION. Section 2.** Extension of authority. Any

1 existing authority to make rules on the subject of the
2 provisions of [this act] is extended to the provisions of
3 [this act].
4 **NEW SECTION. Section 3.** Effective date. [This act] is
5 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 SB326, as introduced


DESCRIPTION OF PROPOSED LEGISLATION:

An act making keylock or cardtrol purchases eligible for gasoline tax refund; and providing an immediate effective date.

FISCAL IMPACT:

Current law provides for a qualified agricultural applicant to receive a 60% refund of the applicable tax on gasoline purchased as evidenced by bulk delivery notice. The proposal would extend eligible evidence for this refund to include keylock and cardtrol purchases.

This bill is not anticipated to impact expenditures or revenues.

 2/7/89
RAY SHACKLEFORD, BUDGET DIRECTOR DATE
Office of Budget and Program Planning

 2/8/89
BILL YELLOWTAIL, PRIMARY SPONSOR DATE

Fiscal Note for SB326, as introduced

SB 326

APPROVED BY COMMITTEE
ON TAXATION

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