

HOUSE BILL 60

Introduced by McCullouch, et al.

7/13	Introduced
7/13	Referred to Taxation
7/14	First Reading
7/15	Fiscal Note Received
	Died in Committee

1 House BILL NO. 60  
2 INTRODUCED BY McCallum & Swirell

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT IMPOSING A 10 PERCENT  
5 SURTAX ON THE COAL GROSS PROCEEDS TAX, THE LOCAL GOVERNMENT  
6 SEVERANCE TAX ON OIL AND GAS, AND THE OIL AND GAS NET  
7 PROCEEDS TAX ON NEW PRODUCTION; LIMITING EACH SURTAX TO 1  
8 YEAR; ALLOCATING THE ADDITIONAL REVENUE TO THE GENERAL FUND;  
9 AND PROVIDING AN IMMEDIATE EFFECTIVE DATE, A RETROACTIVE  
10 APPLICABILITY DATE, AND A TERMINATION DATE."

11  
12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

13 NEW SECTION. Section 1. Surtax -- distribution. (1)

14 (a) Each person required to pay the net proceeds tax on new  
15 production under Title 15, chapter 23, part 6, shall pay, in  
16 addition to the tax liability determined under 15-23-607, a  
17 surtax of 10% of the tax liability.

18 (b) Each person required to pay the coal gross proceeds  
19 tax under Title 15, chapter 23, part 7, shall pay, in  
20 addition to the tax liability determined under 15-23-703, a  
21 surtax of 10% of the tax liability.

22 (c) Each person required to pay the local government  
23 severance tax under Title 15, chapter 36, shall pay, in  
24 addition to the tax liability determined under 15-36-101 and  
25 15-36-121, a surtax of 10% of the tax liability.

1 (2) (a) Notwithstanding the provisions of 15-23-613,  
2 15-23-703(3), and 15-23-707, the money received by county  
3 treasurers from the surtaxes collected under subsections  
4 (1)(a) and (1)(b) must be remitted to the state treasurer  
5 for deposit in the state general fund.

6 (b) Notwithstanding the provisions of 15-36-112(3)(a),  
7 the money received by the department of revenue from the  
8 surtax collected under subsection (1)(c) must be deposited  
9 to the credit of the state general fund.

10 NEW SECTION. Section 2. Codification instruction.  
11 [Section 1] is intended to be codified as an integral part  
12 of Title 15, and the provisions of Title 15 apply to  
13 [section 1].

14 NEW SECTION. Section 3. Effective date. [This act] is  
15 effective on passage and approval.

16 NEW SECTION. Section 4. Retroactive applicability --  
17 termination. (1) [Section 1] applies retroactively, within  
18 the meaning of 1-2-109, to production occurring after June  
19 30, 1992, and applies to production occurring before July 1,  
20 1993.

21 (2) [Section 1] terminates upon receipt of taxes on  
22 production occurring prior to July 1, 1993.

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**HB 60**  
**INTRODUCED BILL**