

SENATE BILL NO. 126

INTRODUCED BY STANG
BY REQUEST OF THE DEPARTMENT OF TRANSPORTATION

IN THE SENATE

JANUARY 11, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
JANUARY 12, 1993	FIRST READING.
JANUARY 15, 1993	COMMITTEE RECOMMEND BILL DO PASS AS AMENDED. REPORT ADOPTED.
JANUARY 16, 1993	PRINTING REPORT.
	SECOND READING, DO PASS.
JANUARY 18, 1993	ENGROSSING REPORT.
	THIRD READING, PASSED. AYES, 47; NOES, 1.
	TRANSMITTED TO HOUSE.

IN THE HOUSE

JANUARY 19, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON HIGHWAYS & TRANSPORTATION.
	FIRST READING.
JANUARY 29, 1993	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
FEBRUARY 1, 1993	SECOND READING, CONCURRED IN.
FEBRUARY 3, 1993	THIRD READING, CONCURRED IN. AYES, 90; NOES, 7.
FEBRUARY 4, 1993	RETURNED TO SENATE.

IN THE SENATE

FEBRUARY 4, 1993	RECEIVED FROM HOUSE.
	SENT TO ENROLLING.
	REPORTED CORRECTLY ENROLLED.

Senate
BILL NO. 126

INTRODUCED BY

BY REQUEST OF THE DEPARTMENT OF TRANSPORTATION

A BILL FOR AN ACT ENTITLED: "AN ACT LIMITING THE TIME PERIOD IN WHICH A REQUEST FOR A REFUND OR CREDIT CAN BE MADE FOR SPECIAL FUEL TAXES OR FOR A TEMPORARY PERMIT FEE; AMENDING SECTION 15-70-329, MCA; AND PROVIDING AN APPLICABILITY DATE."

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

Section 1. Section 15-70-329, MCA, is amended to read:

"15-70-329. Procedures for credits -- limitation on requests. (1) Should If a licensed special fuel user or licensed special fuel dealer desire wants to receive refund of special fuel taxes or of the temporary permit fee, the user or dealer shall make a signed and written request to the department requesting those amounts then due. Any amount determined to be creditable by the department under 15-70-328 ~~shall~~ must first be credited on any amounts then due and payable from the special fuel dealer or special fuel user to whom the refund is due, and the department shall then certify the balance to the credit of the dealer or user. A warrant ~~shall~~ must be drawn upon the state treasurer for the amount of ~~such the~~ the claim, and ~~same-shall~~ the claim

must be paid in the same manner as other claims against the state are paid.

(2) In case ~~any a~~ special fuel user or special fuel dealer fails or neglects to file a request for refund of special fuel taxes within 12 months from the date ~~his the~~ user's or dealer's special fuel license became canceled, the department ~~shall-be~~ is under no obligation to make a refund.

(3) A request for refund or credit under this section must be made within 3 years from the date of the payment for which a refund or credit is claimed.

NEW SECTION. Section 2. Applicability. [This act] applies to special fuel taxes and temporary permit fees paid on or after October 1, 1993.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB0126, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act requiring a petroleum dealer who is not licensed by the Department of Transportation under Title 15, Chapter 70 or 71, MCA, to file quarterly reports on fuel received and sold during the quarter; and providing an immediate effective date.

ASSUMPTIONS:

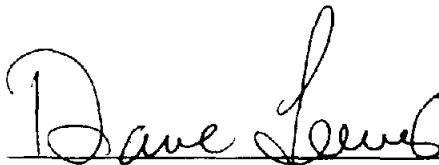
1. The Department of Transportation would implement quarterly reporting by unlicensed dealers located on Indian reservations only.
2. Any additional operational costs would be minor and could be absorbed within the department's current level resources.

FISCAL IMPACT:

No significant fiscal impact.

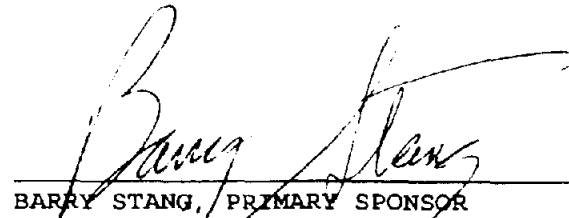
TECHNICAL NOTE:

The bill as currently written would require all unlicensed petroleum dealers to submit quarterly reports. The department's intent in submitting this legislation was that the department's authority to require quarterly reports be permissive and will seek clarifying amendments.

 1-15-93

DAVE LEWIS, BUDGET DIRECTOR
Office of Budget and Program Planning

DATE

 1/16/93

BARRY STANG, PRIMARY SPONSOR

DATE

Fiscal Note for SB0126, as introduced.

SB 126

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB0126/02, second reading.

DESCRIPTION OF PROPOSED LEGISLATION: An act limiting the time period in which a request for a refund or credit can be made for special fuel taxes or for a temporary permit fee.

ASSUMPTIONS:

1. The time limit on requests for refunds would affect only an insignificant number of requests but would allow the Department of Transportation to clear accounts after three years.
2. The time period for processing refunds, audits, and records retention will be the same.
3. Passage of the bill will require a one-time notification of all accounts with credit balances over three years old. The programming, operational, and auditing costs associated with implementing the bill will be absorbed by the Accounting Services Bureau in its current level budget.
4. Costs of subsequent monitoring and notification of credit balances will be absorbed by the Accounting Services Bureau current level budget.

FISCAL IMPACT:

Expenditures: None

Revenues: Insignificant

TECHNICAL NOTES:

Senate Bill 126 originally introduced as "an act requiring a petroleum dealer who is not licensed by the Department of Transportation under Title 15, Chapter 70 or 71, MCA, to file quarterly reports on fuel received and sold during the quarter; and providing an immediate effective date". The original SB126 is now numbered SB127. This should be addressed with the Legislative Council as it appears to be an error.

 1-23-93

DAVID LEWIS, BUDGET DIRECTOR DATE
Office of Budget and Program Planning

 1/26/93

BARRY STANG, PRIMARY SPONSOR DATE

Fiscal Note for SB0126/02, second reading.

SB126 - 2nd Printing

APPROVED BY COMMITTEE
ON TAXATION

SENATE BILL NO. 126

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must be paid in the same manner as other claims against the state are paid.

(2) In case any a special fuel user or special fuel dealer fails or neglects to file a request for refund of special fuel taxes within 12 months from the date ~~his~~ the user's or dealer's special fuel license became canceled, the department ~~shall-be~~ is under no obligation to make a refund.

(3) A request for refund or credit under this section must be made within 3 years from the date of the payment for which a refund or credit is claimed."

NEW SECTION. **Section 2. Applicability.** [This act] applies to special fuel taxes and temporary permit fees paid on or after October 1, 1993.

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