

SENATE BILL 195

Introduced by Hager

1/19	Introduced
1/19	Referred to Taxation
1/19	First Reading
1/28	Hearing
1/29	Tabled in Committee

1 Senate BILL NO. 195
2 INTRODUCED BY Hager
3
4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE DEFINITION
5 OF DISTRIBUTOR FOR THE PURPOSES OF A LOCAL OPTION MOTOR FUEL
6 TAX; AMENDING SECTION 7-14-301, MCA; AND PROVIDING AN
7 EFFECTIVE DATE."
8
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10 **Section 1.** Section 7-14-301, MCA, is amended to read:
11 "7-14-301. Local option motor fuel excise tax
12 authorized. (1) A motor fuel excise tax, in increments of 1
13 cent per gallon, not to exceed 2 cents per gallon upon
14 gasoline sold to the ultimate consumer within the county for
15 use in motor vehicles operated upon public highways,
16 streets, and roads may be imposed:
17 (a) by the people of the county by initiative; or
18 (b) by the board of county commissioners by adoption of
19 a resolution and referral to the people.
20 (2) The initiative or referendum must specify that the
21 tax is to be collected by the department of transportation.
22 (3) ~~Such-a~~ The motor fuel excise tax may not be
23 assessed sooner than 90 days from the date of passage of
24 such an initiative or referendum.
25 (4) Every distributor, as defined in subsection (7)(b),

1 shall pay the motor fuel excise tax to the agency specified
2 in the initiative or referendum as provided in subsection
3 (1). When the tax is collected by the department of
4 transportation, each distributor shall render a monthly
5 statement to the department of all gasoline distributed
6 during the preceding calendar month in the county in which
7 it is sold to the ultimate consumer and such other
8 information as the department may reasonably require in
9 order to administer the motor fuel excise tax.

10 (5) The information, recordkeeping, and examination of
11 records provisions of Title 15, chapter 70, apply to this
12 part.

13 (6) The department of transportation collecting the tax
14 authorized under subsection (1) shall establish procedures
15 to provide a refund to a person who has paid the excise tax
16 but who can substantiate that the motor fuel was purchased
17 for a use other than on public highways, streets, and roads.

18 (7) (a) In this part, the terms "distributor",
19 "gasoline", "import", "motor vehicle", "person", and "use"
20 have the meanings ascribed to them in 15-70-201.

21 (b) In this part, the term "distributor" means a person
22 who engages in the wholesale distribution within the county
23 of gasoline to retail outlets, farms or ranches, or motor
24 vehicle fleet operations."

25 NEW SECTION. **Section 2.** Effective date. [This act] is

LC 0421/01

1 effective July 1, 1993.

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