

SENATE BILL 52

Introduced by Weeding, et al.

12/14 Introduced
12/14 Referred to Taxation
12/14 First Reading
12/14 Fiscal Note Requested
12/16 Hearing
12/17 Committee Report--Bill Passed as Amended
12/17 2nd Reading Passed
12/17 3rd Reading Passed

Transmitted to House
Died in Process

1 SENATE BILL NO. 52
2 INTRODUCED BY Clarence Fritz
3
4 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THAT FUEL TAX
5 REFUNDS BE ALLOCATED TO THE STATE TREASURY ACCOUNTS IN WHICH
6 THE TAXES ARE DEPOSITED; AMENDING SECTION 60-3-201, MCA; AND
7 PROVIDING AN IMMEDIATE EFFECTIVE DATE."
8
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10 **Section 1.** Section 60-3-201, MCA, is amended to read:
11 "60-3-201. Distribution and use of proceeds of gasoline
12 dealers' license tax. (1) All money received in payment of
13 license taxes under the Distributor's Gasoline License Tax
14 Act, except those amounts paid out of the department of
15 transportation's suspense account for gasoline tax refund,
16 must be used and expended as provided in this section. The
17 portion of that money on hand at any time that is needed to
18 pay highway bonds and interest on highway bonds when due and
19 to accumulate and maintain a reserve for payment of highway
20 bonds and interest, as provided in laws and in resolutions
21 of the state board of examiners authorizing the bonds, must
22 be deposited in the highway bond account in the debt service
23 fund established by 17-2-102. Subject to that provision:
24 (a) after deducting the amount attributable to refunds
25 for use in propelling boats, 9/10 of 1% of all the remaining

1 money must be deposited in the state park account;
2 (b) after deducting the amount attributable to refunds
3 for use in propelling snowmobiles, 1/2 of 1% of all the
4 remaining money must be deposited in a snowmobile account in
5 the state special revenue fund;
6 (c) after deducting the amount attributable to refunds
7 for use in propelling off-highway vehicles, 1/8 of 1% of all
8 the remaining money must be deposited in an off-highway
9 vehicle account in the state special revenue fund; and
10 (d) 1/25 of 1% of all money must be deposited in the
11 aeronautics revenue fund of the department of transportation
12 under the provisions of 67-1-301.
13 (e) The remainder of the money must be used:
14 (i) by the department of transportation on the highways
15 in this state selected and designated by the commission;
16 (ii) for collection of the license taxes; and
17 (iii) for the enforcement of the Montana highway code
18 under Article VIII, section 6, of the constitution of this
19 state.
20 (2) The department shall, in expending this money,
21 carry forward construction from year to year, using the
22 money expended in accordance with this title. Nothing in
23 this title conflicts with Title 23, U.S.C., and the rules by
24 which it is administered.
25 (3) The department may enter into cooperative

1 agreements with the national park service and the federal
2 highway administration for the purpose of maintaining
3 national park approach roads in Montana.

4 (4) Money credited to the state park account in the
5 state special revenue fund may be used only for the
6 creation, improvement, and maintenance of state parks where
7 motorboating is allowed, except for the payment of refunds
8 under 15-70-221 through 15-70-226. The legislature finds
9 that of all the fuel sold in the state for consumption in
10 internal combustion engines, not less than 9/10 of 1% is
11 used for propelling boats on waterways of this state.

12 (5) Money credited to the snowmobile account may be
13 used only to develop and maintain facilities open to the
14 general public at no admission cost and to promote
15 snowmobile safety, and 10% of the amount deposited in the
16 snowmobile account must be used to promote snowmobile
17 safety. The legislature finds that of all fuels sold in this
18 state for consumption in internal combustion engines, not
19 less than 1/2 of 1% is used for propelling snowmobiles on
20 public lands of this state.

21 (6) (a) Money credited to the off-highway vehicle
22 account under subsection (1)(c) may be used only to develop
23 and maintain facilities open to the general public at no
24 admission cost, to repair areas that are damaged by
25 off-highway vehicles, and to promote off-highway vehicle

1 safety. Ten percent of the money deposited in the
2 off-highway vehicle account must be used to promote
3 off-highway vehicle safety. Up to 10% of the money deposited
4 in the off-highway vehicle account may be used to repair
5 areas that are damaged by off-highway vehicles.

6 (b) The legislature finds that of all fuel sold in this
7 state for consumption in internal combustion engines, not
8 less than 1/8 of 1% is used for propelling off-highway
9 vehicles in this state.

10 (7) Money credited to the aeronautics account of the
11 department of transportation may be used only to develop,
12 improve, and maintain facilities open to the public at no
13 admission cost and to promote aviation safety. The
14 legislature finds that of all the fuel sold in this state
15 for consumption in internal combustion engines, not less
16 than 1/25 of 1% is used for propelling aircraft in this
17 state."

18 NEW SECTION. **Section 2. Effective date.** [This act] is
19 effective on passage and approval.

-End-

APPROVED BY COMMITTEE
ON TAXATION

SENATE BILL NO. 52

INTRODUCED BY WEEDING, FRITZ, HOCKETT

A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THAT FUEL TAX
REFUNDS BE ALLOCATED TO THE STATE TREASURY ACCOUNTS IN WHICH
THE TAXES ARE DEPOSITED; TRANSFERRING THE FUND BALANCE OF
THE ACCOUNTS TO THE HIGHWAY TRUST ACCOUNT; AMENDING SECTION
60-3-201, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND
A TERMINATION DATE."

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

Section 1. Section 60-3-201, MCA, is amended to read:

"60-3-201. Distribution and use of proceeds of gasoline
dealers' license tax. (1) All money received in payment of
license taxes under the Distributor's Gasoline License Tax
Act, except those amounts paid out of the department of
transportation's suspense account for gasoline tax refund,
must be used and expended as provided in this section. The
portion of that money on hand at any time that is needed to
pay highway bonds and interest on highway bonds when due and
to accumulate and maintain a reserve for payment of highway
bonds and interest, as provided in laws and in resolutions
of the state board of examiners authorizing the bonds, must
be deposited in the highway bond account in the debt service
fund established by 17-2-102. Subject to that provision:

(a)--after--deducting--the--amount--attributable--to--refunds
for--use--in--propelling--boats, 9/10--of--1%--of--all the--remaining
money--must--be--deposited--in--the--state--park--account;

(b)--after--deducting--the--amount--attributable--to--refunds
for--use--in--propelling--snowmobiles, 1/2--of--1%--of--all the
remaining money--must--be--deposited--in--a--snowmobile--account--in
the--state--special--revenue--fund;

(c)--after--deducting--the--amount--attributable--to--refunds
for--use--in--propelling--off-highway--vehicles, 1/8--of--1%--of--all
the--remaining money--must--be--deposited--in--an--off-highway
vehicle--account--in--the--state--special--revenue--fund;--and

(A) 9/10 OF 1% OF ALL MONEY EXCEPT THOSE AMOUNTS PAID
OUT OF THE DEPARTMENT OF TRANSPORTATION'S SUSPENSE ACCOUNT
FOR GASOLINE TAX REFUNDS, MINUS THE AMOUNT ATTRIBUTABLE TO
REFUNDS FOR USE IN PROPELLING BOATS, MUST BE DEPOSITED IN
THE STATE PARK ACCOUNT;

(B) 1/2 OF 1% OF ALL MONEY EXCEPT THOSE AMOUNTS PAID
OUT OF THE DEPARTMENT OF TRANSPORTATION'S SUSPENSE ACCOUNT
FOR GASOLINE TAX REFUNDS, MINUS THE AMOUNT ATTRIBUTABLE TO
REFUNDS FOR USE IN PROPELLING SNOWMOBILES, MUST BE DEPOSITED
IN A SNOWMOBILE ACCOUNT IN THE STATE SPECIAL REVENUE FUND;

(C) 1/8 OF 1% OF ALL MONEY EXCEPT THOSE AMOUNTS PAID
OUT OF THE DEPARTMENT OF TRANSPORTATION'S SUSPENSE ACCOUNT
FOR GASOLINE TAX REFUNDS, MINUS THE AMOUNT ATTRIBUTABLE TO
REFUNDS FOR USE IN PROPELLING OFF-HIGHWAY VEHICLES, MUST BE

1 DEPOSITED IN AN OFF-HIGHWAY VEHICLE ACCOUNT IN THE STATE
 2 SPECIAL REVENUE FUND; AND

3 (d) 1/25 of 1% of all money must be deposited in the
 4 aeronautics revenue fund of the department of transportation
 5 under the provisions of 67-1-301.

6 (e) The remainder of the money must be used:

7 (i) by the department of transportation on the highways
 8 in this state selected and designated by the commission;

9 (ii) for collection of the license taxes; and

10 (iii) for the enforcement of the Montana highway code
 11 under Article VIII, section 6, of the constitution of this
 12 state.

13 (2) The department shall, in expending this money,
 14 carry forward construction from year to year, using the
 15 money expended in accordance with this title. Nothing in
 16 this title conflicts with Title 23, U.S.C., and the rules by
 17 which it is administered.

18 (3) The department may enter into cooperative
 19 agreements with the national park service and the federal
 20 highway administration for the purpose of maintaining
 21 national park approach roads in Montana.

22 (4) Money SUBJECT TO [SECTION 2], MONEY credited to the
 23 state park account in the state special revenue fund may be
 24 used only for the creation, improvement, and maintenance of
 25 state parks where motorboating is allowed, except for the

1 payment of refunds under 15-70-221 through 15-70-226. The
 2 legislature finds that of all the fuel sold in the state for
 3 consumption in internal combustion engines, not less than
 4 9/10 of 1% is used for propelling boats on waterways of this
 5 state.

6 (5) Money SUBJECT TO [SECTION 2], MONEY credited to the
 7 snowmobile account may be used only to develop and maintain
 8 facilities open to the general public at no admission cost
 9 and to promote snowmobile safety, and 10% of the amount
 10 deposited in the snowmobile account must be used to promote
 11 snowmobile safety. The legislature finds that of all fuels
 12 sold in this state for consumption in internal combustion
 13 engines, not less than 1/2 of 1% is used for propelling
 14 snowmobiles on public lands of this state.

15 (6) (a) Money SUBJECT TO [SECTION 2], MONEY credited to
 16 the off-highway vehicle account under subsection (1)(c) may
 17 be used only to develop and maintain facilities open to the
 18 general public at no admission cost, to repair areas that
 19 are damaged by off-highway vehicles, and to promote
 20 off-highway vehicle safety. Ten percent of the money
 21 deposited in the off-highway vehicle account must be used to
 22 promote off-highway vehicle safety. Up to 10% of the money
 23 deposited in the off-highway vehicle account may be used to
 24 repair areas that are damaged by off-highway vehicles.

25 (b) The legislature finds that of all fuel sold in this

1 state for consumption in internal combustion engines, not
2 less than 1/8 of 1% is used for propelling off-highway
3 vehicles in this state.

4 (7) Money credited to the aeronautics account of the
5 department of transportation may be used only to develop,
6 improve, and maintain facilities open to the public at no
7 admission cost and to promote aviation safety. The
8 legislature finds that of all the fuel sold in this state
9 for consumption in internal combustion engines, not less
10 than 1/25 of 1% is used for propelling aircraft in this
11 state."

12 NEW SECTION. SECTION 2. FUND TRANSFERS. ON THE DATE
13 THAT THE ACCOUNTS PROVIDED FOR IN 60-3-201(4) THROUGH (6)
14 ARE CLOSED FOR FISCAL YEAR 1995, THE BALANCE OF EACH ACCOUNT
15 MUST BE TRANSFERRED TO THE HIGHWAY TRUST ACCOUNT, TO BE USED
16 AS PROVIDED IN 60-3-201(1)(E).

17 NEW SECTION. SECTION 3. TERMINATION. THE AMENDMENTS TO
18 60-3-201(4) THROUGH (6) AND [SECTION 2] TERMINATE JANUARY 1,
19 1996.

20 NEW SECTION. Section 4. Effective date. [This act] is
21 effective on passage and approval.

-End-

SENATE BILL NO. 52

INTRODUCED BY WEEDING, FRITZ, HOCKETT

A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THAT FUEL TAX REFUNDS BE ALLOCATED TO THE STATE TREASURY ACCOUNTS IN WHICH THE TAXES ARE DEPOSITED; TRANSFERRING THE FUND BALANCE OF THE ACCOUNTS TO THE HIGHWAY TRUST ACCOUNT; AMENDING SECTION 60-3-201, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A TERMINATION DATE."

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

Section 1. Section 60-3-201, MCA, is amended to read:

"60-3-201. Distribution and use of proceeds of gasoline dealers' license tax. (1) All money received in payment of license taxes under the Distributor's Gasoline License Tax Act, except those amounts paid out of the department of transportation's suspense account for gasoline tax refund, must be used and expended as provided in this section. The portion of that money on hand at any time that is needed to pay highway bonds and interest on highway bonds when due and to accumulate and maintain a reserve for payment of highway bonds and interest, as provided in laws and in resolutions of the state board of examiners authorizing the bonds, must be deposited in the highway bond account in the debt service fund established by 17-2-102. Subject to that provision:

(a) after deducting the amount attributable to refunds for use in propelling boats, 9/10 of 1/10 of all the remaining money must be deposited in the state park account;

(b) after deducting the amount attributable to refunds for use in propelling snowmobiles, 1/2 of 1/10 of all the remaining money must be deposited in a snowmobile account in the state special revenue fund;

(c) after deducting the amount attributable to refunds for use in propelling off-highway vehicles, 1/8 of 1/10 of all the remaining money must be deposited in an off-highway vehicle account in the state special revenue fund; and

(A) 9/10 OF 1/10 OF ALL MONEY EXCEPT THOSE AMOUNTS PAID OUT OF THE DEPARTMENT OF TRANSPORTATION'S SUSPENSE ACCOUNT FOR GASOLINE TAX REFUNDS, MINUS THE AMOUNT ATTRIBUTABLE TO REFUNDS FOR USE IN PROPELLING BOATS, MUST BE DEPOSITED IN THE STATE PARK ACCOUNT;

(B) 1/2 OF 1/10 OF ALL MONEY EXCEPT THOSE AMOUNTS PAID OUT OF THE DEPARTMENT OF TRANSPORTATION'S SUSPENSE ACCOUNT FOR GASOLINE TAX REFUNDS, MINUS THE AMOUNT ATTRIBUTABLE TO REFUNDS FOR USE IN PROPELLING SNOWMOBILES, MUST BE DEPOSITED IN A SNOWMOBILE ACCOUNT IN THE STATE SPECIAL REVENUE FUND;

(C) 1/8 OF 1/10 OF ALL MONEY EXCEPT THOSE AMOUNTS PAID OUT OF THE DEPARTMENT OF TRANSPORTATION'S SUSPENSE ACCOUNT FOR GASOLINE TAX REFUNDS, MINUS THE AMOUNT ATTRIBUTABLE TO REFUNDS FOR USE IN PROPELLING OFF-HIGHWAY VEHICLES, MUST BE

1 DEPOSITED IN AN OFF-HIGHWAY VEHICLE ACCOUNT IN THE STATE
 2 SPECIAL REVENUE FUND; AND

3 (d) 1/25 of 1% of all money must be deposited in the
 4 aeronautics revenue fund of the department of transportation
 5 under the provisions of 67-1-301.

6 (e) The remainder of the money must be used:

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 8 in this state selected and designated by the commission;

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5 department of transportation may be used only to develop,
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9 for consumption in internal combustion engines, not less
10 than 1/25 of 1% is used for propelling aircraft in this
11 state."

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