



Montana Department of Transportation

2701 Prospect
PO Box 201001
Helena MT 59620-1001

Steve Bullock, Governor
Michael T. Tooley, Director

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to BCC, KM
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JUL 10 2019

Ravalli County Commissioners

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July 8, 2019

Dear Motor Fuel Tax Refund Recipient:

Montana Department of Transportation Motor Fuels Tax Section is proposing to amend Administrative Rules of Montana (ARM) 18.15.411 to establish a reasonable time frame for submission of supporting documents for requests for refunds, and ARM 18.15.419 to delete keylock cardtrol list attachment requirements. MDT will accept written comment on the proposed rule amendments until 5:00 p.m. August 2, 2019.

Please see the enclosed Notice of Proposed Amendment for exact wording of proposed amendments and information on submission of written comments.

Sincerely,

Marie Stark
Fiscal Operations Supervisor
Montana Department of Transportation
PO Box 201001
Helena, MT 59620-1001
406-444-7274

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Essex County Commission

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BEFORE THE DEPARTMENT OF TRANSPORTATION
OF THE STATE OF MONTANA

In the matter of the amendment of) NOTICE OF PROPOSED
ARM 18.15.411 and 18.15.419) AMENDMENT
pertaining to Motor Fuels Tax)
Electronic Refunds) NO PUBLIC HEARING
) CONTEMPLATED

TO: All Concerned Persons

1. On August 5, 2019, the Department of Transportation proposes to amend the above-stated rules.

2. The Department of Transportation will make reasonable accommodations for persons with disabilities who wish to participate in this rulemaking process or need an alternative accessible format of this notice. If you require an accommodation, contact the Department of Transportation no later than 5:00 p.m. on July 26, 2019, to advise us of the nature of the accommodation that you need. Please contact Marie Stark, Department of Transportation, P.O. Box 201001, Helena, Montana, 59620-1001; telephone (406) 444-7274; fax (406) 444-5411; TTY Service (800) 335-7592 or through the Montana Relay Service at 711; or e-mail mestark@mt.gov.

3. The rules as proposed to be amended provide as follows, new matter underlined, deleted matter interlined:

18.15.411 PROCESSING CLAIMS FOR REFUNDS (1) If any claim or any part of a claim is rejected, the department may, after investigation, require the claimant to file an amended statement or provide supporting documentation before action is taken under the following terms:

(a) Supporting documentation must be provided within 30 days after the request, or the refund request will be denied, and the claimant must re-submit the claim within the time allotted in 15-70-432 MCA; and

(b) If a refund has already been paid and no supporting documentation is submitted upon request, the department will send an invoice to the claimant for repayment.

(2) If the taxpayer submits an amended claim, the claim is reasonable, and the taxpayer has furnished substantial proof, the department in its discretion may accept the amended claim.

~~(2)~~ (3) A taxpayer may, ~~of their~~ on the taxpayer's own initiative, file an amended claim. If the claim is reasonable and the taxpayer has furnished substantial proof, the department, in its discretion, may accept the claim.

AUTH: 15-70-104, MCA
IMP: 15-70-432, 15-70-434, MCA

REASON: The proposed amendment to (1) is necessary to allow the department to establish a reasonable timeframe to release the liability of the refund. The proposed amendment will establish a 30-day time for submission of supporting documents as requested by the department. The proposed amendment to (3) will make non-substantive style changes only to clarify the wording.

18.15.419 STATEMENT FOR KEYLOCK CARDTROL REPORTING

(1) Any seller who sells gasoline or special fuel to a purchaser through a keylock or cardtrol on which a refund may be claimed in accordance with 15-70-430, MCA, shall provide the purchaser with a statement of fuel purchased. The statement may be prepared as frequently as deemed necessary, but one statement must be issued at least every 30 days. ~~To support the accuracy of the statement, the seller shall list or attach a list supporting all information used in the statement.~~

AUTH: 15-70-104, MCA

IMP: 15-70-430, MCA

REASON: The proposed amendment is necessary because keylock systems do not all have the ability to provide the list as required in this rule. The proposed amendment will therefore delete the list attachment as a requirement.

4. Concerned persons may submit their data, views, or arguments concerning the proposed action in writing to: Marie Stark, Department of Transportation, P.O. Box 201001, Helena, Montana, 59620-1001; telephone (406) 444-7274; fax (406) 444-5411; TTY Service (800) 335-7592 or through the Montana Relay Service at 711; or e-mail mestark@mt.gov, and must be received no later than 5:00 p.m., August 2, 2019.

5. If persons who are directly affected by the proposed action wish to express their data, views, or arguments orally or in writing at a public hearing, they must make written request for a hearing and submit this request along with any written comments to Marie Stark at the above address no later than 5:00 p.m., August 2, 2019.

6. If the agency receives requests for a public hearing on the proposed action from either 10 percent or 25, whichever is less, of the persons directly affected by the proposed action; from the appropriate administrative rule review committee of the Legislature; from a governmental subdivision or agency; or from an association having not less than 25 members who will be directly affected, a hearing will be held at a later date. Notice of the hearing will be published in the Montana Administrative Register. Ten percent of those directly affected has been determined to be 300 persons based on the current 3000 agricultural applicants in Montana.

7. The department maintains a list of interested persons who wish to receive notices of rulemaking actions proposed by this agency. Persons who wish to have their name added to the list shall make a written request that includes the name, e-mail, and mailing address of the person to receive notices and specifies for which

program the person wishes to receive notices. Notices will be sent by e-mail unless a mailing preference is noted in the request. Such written request may be mailed or delivered to the contact person in 4 above or may be made by completing a request form at any rules hearing held by the department.

8. An electronic copy of this proposal notice is available on the Department of Transportation website at www.mdt.mt.gov.

9. The bill sponsor contact requirements of 2-4-302, MCA, do not apply.

10. With regard to the requirements of 2-4-111, MCA, the department has determined the proposed amendments will not significantly and directly impact small businesses.

11. With regard to the requirements of 2-15-142, MCA, the department has determined that the amendment of the above-referenced rules will not have direct tribal implications.

/s/ Carol Grell Morris
Carol Grell Morris
Rule Reviewer

/s/ Michael T. Tooley
Michael T. Tooley
Director
Department of Transportation

Certified to the Secretary of State June 25, 2019.