

# Montana Code Annotated 2011

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**15-70-711. Tax on compressed natural gas -- tax on liquefied petroleum gas.** (1) Each compressed natural gas dealer shall collect the tax on compressed natural gas from the user at the time that the compressed natural gas is placed into the supply tank of a motor vehicle.

(2) (a) The total tax due on compressed natural gas is computed according to the formula provided in subsection (2)(b).

(b)  $T = (R/V) \times TV$ , where:

(i) T is the total tax due;

(ii) R is 7 cents;

(iii) V is 120 cubic feet of compressed natural gas at 14.73 pounds per square inch absolute base pressure; and

(iv) TV is the total volume of compressed natural gas placed into the supply tank of a motor vehicle.

(3) The compressed natural gas dealer shall pay the tax to the department as provided in [15-70-714](#).

(4) Each liquefied petroleum gas dealer shall collect the tax on liquefied petroleum gas from the user at the time that the liquefied petroleum gas is placed into the supply tank of a motor vehicle.

(5) (a) The total tax due on liquefied petroleum gas is computed according to the formula provided in subsection (5)(b).

(b)  $T = (C/G) \times TG$ , where:

(i) T is the total tax due;

(ii) C is 5.18 cents;

(iii) G is 1 gallon of liquefied petroleum gas; and

(iv) TG is the total gallons of liquefied petroleum gas placed into the supply tank of a motor vehicle.

(6) The liquefied petroleum gas dealer shall pay the tax to the department as provided in [15-70-714](#).

(7) The United States, the state of Montana, and any political subdivision of this state are exempt from the levy and imposition of this tax.

**History:** En. Sec. 8, Ch. 405, L. 1995; amd. Sec. 8, Ch. 125, L. 1997.

*Provided by Montana Legislative Services*