

HOUSE BILL NO. 153

INTRODUCED BY REAM, B. BROWN
BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE HOUSE

JANUARY 11, 1991 INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

JANUARY 12, 1991 FIRST READING.

JANUARY 18, 1991 COMMITTEE RECOMMEND BILL
DO PASS. REPORT ADOPTED.

JANUARY 19, 1991 PRINTING REPORT.

JANUARY 23, 1991 SECOND READING, DO PASS.

JANUARY 24, 1991 ENGROSSING REPORT.

JANUARY 25, 1991 THIRD READING, PASSED.
AYES, 97; NOES, 0.

TRANSMITTED TO SENATE.

IN THE SENATE

JANUARY 25, 1991 INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

JANUARY 26, 1991 FIRST READING.

MARCH 13, 1991 COMMITTEE RECOMMEND BILL BE
CONCURRED IN. REPORT ADOPTED.

MARCH 15, 1991 SECOND READING, CONCURRED IN.

MARCH 16, 1991 THIRD READING, CONCURRED IN.
AYES, 49; NOES, 0.

RETURNED TO HOUSE.

IN THE HOUSE

MARCH 18, 1991 RECEIVED FROM SENATE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

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 3 BY REQUEST OF THE DEPARTMENT OF REVENUE
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5 A BILL FOR AN ACT ENTITLED: "AN ACT TO CONFORM THE FILING
 6 DATES FOR THE WORKERS' COMPENSATION PAYROLL TAX TO THE
 7 FILING DATES FOR THE STATE INCOME WITHHOLDING TAX; AND
 8 PROVIDING AN EFFECTIVE DATE."
 9

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

11 **Section 1.** Section 39-71-2503, MCA, is amended to read:
 12 "39-71-2503. Workers' compensation payroll tax. (1) (a)
 13 There is imposed on each employer a workers' compensation
 14 payroll tax in an amount equal to 0.28% of the employer's
 15 payroll in the preceding calendar quarter for all
 16 employments covered under 39-71-401, except that if an
 17 employer is subject to 15-30-204(2), the tax is an amount
 18 equal to 0.28% of the employer's payroll in the preceding
 19 week. This payroll tax must be used to reduce the unfunded
 20 liability in the state fund incurred for claims for injuries
 21 resulting from accidents that occurred before July 1, 1990.
 22 The department must report past and projected future tax
 23 proceeds to the legislature, which shall consider the report
 24 and determine the tax rate necessary for repayment of loans
 25 with interest.

1 (b) Each employer shall maintain the records the
 2 department requires concerning the employer's payroll. The
 3 records are subject to inspection by the department and its
 4 employees and agents during regular business hours.

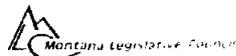
5 (2) All collections of the tax are appropriated to and
 6 must be deposited as received in the tax account. The tax is
 7 in addition to any other tax or fee assessed against
 8 employers subject to the tax.

9 (3) (a) On or before the ~~20th--day--of--May--August,~~
 10 ~~November--and--February~~ last day of April, July, October, and
 11 January, each employer subject to the tax shall file a
 12 return in the form and containing the information required
 13 by the department and, except as provided in subsection
 14 (3)(b), pay the amount of tax required by this section to be
 15 paid on the employer's payroll for the preceding calendar
 16 quarter.

17 (b) An employer subject to 15-30-204(2) shall remit to
 18 the department a weekly payment with its weekly withholding
 19 tax payment in the amount required by subsection (1)(a).

20 (c) A tax payment required by subsection (1)(a) must be
 21 made with the return filed pursuant to 15-30-204. The
 22 department shall first credit a payment to the liability
 23 under 15-30-202 and credit any remainder to the workers'
 24 compensation tax account provided in 39-71-2504.

25 (4) An employer's officer or employee with the duty to



1 collect, account for, and pay to the department the amounts
 2 due under this section who willfully fails to pay an amount
 3 is liable to the state for the unpaid amount and any penalty
 4 and interest relating to that amount.

5 (5) Returns and remittances under subsection (3) and
 6 any information obtained by the department during an audit
 7 are subject to the provisions of 15-30-303, but the
 8 department may disclose the information to the department of
 9 labor and industry under circumstances and conditions that
 10 ensure the continued confidentiality of the information.

11 (6) The department of labor and industry and the state
 12 fund shall, on July 1, 1991, or as soon after that date as
 13 possible, give the department a list of all employers having
 14 coverage under any plan administered or regulated by the
 15 department of labor and industry and the state fund. After
 16 the lists have been given to the department, the department
 17 of labor and industry and the state fund shall update the
 18 lists weekly. The department of labor and industry and the
 19 state fund shall provide the department with access to their
 20 computer data bases and paper files and records for the
 21 purpose of the department's administration of the tax
 22 imposed by this section.

23 (7) The provisions of Title 15, chapter 30, not in
 24 conflict with the provisions of this part regarding
 25 administration, remedies, enforcement, collections,

1 hearings, interest, deficiency assessments, credits for
 2 overpayment, statute of limitations, penalties, and
 3 department rulemaking authority apply to the tax, to
 4 employers, and to the department."

5 NEW SECTION. Section 2. Effective date. [This act] is
 6 effective July 1, 1991.

-End-

APPROVED BY COMMITTEE
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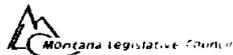
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