SENATE BILL NO. 299

INTRODUCED BY HALLIGAN

IN THE SENATE

FEBRUARY 6, 1991

INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.

INTRODUCED AND REFERRED TO COMMITTEE

FIRST READING.

FEBRUARY 20, 1991 COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.

FEBRUARY 21, 1991 PRINTING REPORT.

SECOND READING, DO PASS.

FEBRUARY 22, 1991 ENGROSSING REPORT.

THIRD READING, PASSED. AYES, 49; NOES, 0.

TRANSMITTED TO HOUSE.

IN THE HOUSE

MARCH 4, 1991

ON TAXATION.

FIRST READING.

APRIL 4, 1991 COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.

APRIL 11, 1991 SECOND READING, CONCURRED IN.

APRIL 12, 1991 THIRD READING, CONCURRED IN. AYES, 95; NOES, 3.

RETURNED TO SENATE.

IN THE SENATE

APRIL 13, 1991

SENT TO ENROLLING.

RECEIVED FROM HOUSE.

REPORTED CORRECTLY ENROLLED.

Senate BILL NO. 299 1 INTRODUCED BY X 2 3 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE 4 PROCEDURE FOR AN INTERLOCUTORY ADJUDICATION OF AN APPEAL 5 PENDING BEFORE THE STATE TAX APPEAL BOARD; AND AMENDING 6 SECTIONS 15-2-304 AND 15-2-305, MCA." 7 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 9 Section 1. Section 15-2-304, MCA, is amended to read: 10 15-2-304. Petition for interlocutory adjudication. 11 (1) (a) Either party, within 30 days of the filing of an 12 answer to an appeal before the state tax appeal board, may 13 file a petition for an interlocutory adjudication under 14 15-2-305. The petition may be filed with the district court: 15 (i) in the first judicial district; 16 (ii) in the county in which the taxable property is 17 located; or 18 (iii) in cases not involving property taxes, in the 19 county where the taxpayer resides or has his principal place 20 of business in the state. 21 (b) The petition must may raise all--questions any 22 question involving procedure, the admissibility of evidence, 23 or a substantive question of law raised by the pleadings 24 involving-the-interpretation-of-a-constitutional--provision; 25

1	astatutezor-a-rule within 30 days of filing an answer to
2	the appeal with the state tax appeal board.
3	(c) A nonpetitioning party shall respond to the
4	petition within 30 days after service of the petition. The
5	response may raise any question not raised in the petition
6	involving procedure, the admissibility of evidence, or a
7	substantive question of law.
8	(2) After a-proceeding-has-commenced-beforethestate
9	taxappealbeard the 30-day period specified in subsection
10	(1)(b) but before arguments have been heard, the parties to
11	the proceeding may jointly petition a district court to make
12	an interlocutory adjudication as provided under 15-2-305. A
13	petition for such an adjudication shall must be signed by
14	each party to the proceeding.
15	(3) In a petition under subsection (1) or (2), one
16	party shall must be designated as the petitioner and every
17	other party sha ll <u>must</u> be designated a respondent. The court
18	may in its discretion grant such a petition if it appears
19	that the issues presented involve theinterpretationofa
20	constitutionalprovision7astatute7-or-a-rule procedure,
21	the admissibility of evidence, or a substantive question of
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24	controversy would be more expeditiously resolved by such an
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INTRODUCED BILL

1 on all issues presented in the petition and the response, regardless of whether a ruling on less than all of the 2 3 issues is dispositive of the case." Section 2. Section 15-2-305, MCA, is amended to read: 4 5 *15-2-305. Jurisdiction to make interlocutory adjudication. A district court may make an interlocutory 6 7 adjudication of an issue pending in before the state tax 8 appeal board if that issue involves only-the--interpretation 9 of---a--constitutional--provisiony--statutey--or--regulation 10 procedure, the admissibility of evidence, or a substantive question of law and does not require the hearing-of-evidence 11 determination of a question of fact. If the petition is 12 13 granted, the district court shall rule on all issues 14 presented in the petition and the response, regardless of whether a ruling on less than all of the issues is 15 16 dispositive of the case. Appeals from the ruling of the court may be appealed as in other civil actions." 17

-End-

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LC 1617/01 APPROVED BY COMMITTEE ON TAXATION

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county where the taxpayer resides or has his principal place
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a--statute; --or-a-rule within 30 days of filing an answer to 1 2 the appeal with the state tax appeal board. 3 (c) A nonpetitioning party shall respond to the petition within 30 days after service of the petition. The 4 5 response may raise any question not raised in the petition involving procedure, the admissibility of evidence, or a 6 7 substantive question of law. 8 (2) After a-proceeding-has-commenced-before--the--state 9 tax--appeal--board the 30-day period specified in subsection

10 (1)(b) but before arguments have been heard, the parties to 11 the proceeding may jointly petition a district court to make 12 an interlocutory adjudication as provided under 15-2-305. A 13 petition for such an adjudication shall must be signed by 14 each party to the proceeding.

15 (3) In a petition under subsection (1) or (2), one 16 party shall must be designated as the petitioner and every 17 other party shall must be designated a respondent. The court 18 may in its discretion grant such a petition if it appears 19 that the issues presented involve the -- interpretation -- of -- a constitutional--provision--a--statute-or-a-rule procedure, 20 21 the admissibility of evidence, or a substantive question of 22 law and do not require the hearing-of--evidence-to-be 23 resolved determination of questions of fact and that the 24 controversy would be more expeditiously resolved by such an 25 adjudication. If the court grants a petition, it shall rule

SECOND READING -2-

58 299

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SENTE BILL NO. 299 1 2 3

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Montana Legislative Council

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-End-

52nd Legislature

SB 0299/02

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SB 0299/02

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REFERENCE BILL

SB 299

SB 0299/02

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