

1 *Zause* BILL NO. *106* *William*
 2 INTRODUCED BY *John Brown* *Rep. F. A. G.*
 3 *Requested by Dept. of Revenue*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
 5 84-4919, R.C.M. 1947, TO ALLOW TAXPAYERS AN AUTOMATIC TWO
 6 MONTH EXTENSION OF TIME FOR FILING INCOME TAX RETURNS; TO
 7 CLARIFY EXISTING PROVISIONS; AND PROVIDING AN EFFECTIVE
 8 DATE."

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

11 Section 1. Section 84-4919, R.C.M. 1947, is amended to
12 read as follows:

13 "84-4919. Time for filing -- affidavit -- forms --
 14 extensions of time for filing. Returns shall be made to the
 15 department on or before the fifteenth day of the fourth
 16 month following the close of the taxpayer's fiscal year, or,
 17 if the return is made on the basis of the calendar year,
 18 then the return shall be made on or before the fifteenth day
 19 of April in each year following the close of the calendar
 20 year. ~~The department may grant a reasonable extension of~~
 21 ~~time for filing returns whenever in its judgment good cause~~
 22 ~~exists and shall keep a record of every such extension and~~
 23 ~~the reason therefor. Except in the case of persons who are~~
 24 ~~abroad, no such extension shall be granted for more than six~~
 25 ~~(6) months. Such returns~~ Each return shall set forth such

1 facts as the department may deem necessary for the proper
 2 enforcement of this act. There shall be annexed to such
 3 return the affidavit or affirmation of the persons making
 4 the return, to the effect that the statements contained
 5 therein are true. Blank forms of return shall be furnished
 6 by the department upon application, but failure to secure
 7 the form shall not relieve any taxpayer ~~from~~ of the
 8 obligation ~~of making to make~~ any return herein required,
 9 ~~provided, that under this law, every~~ Every taxpayer liable
 10 for a tax under this law shall pay a minimum tax of one
 11 dollar (\$1.00).

12 Effective with returns to be filed for taxable years
 13 ending on and after December 31, 1974, an automatic two (2)
 14 month extension of time for filing a return is allowed,
 15 provided that on or before the due date of the return, an
 16 application is made on forms available from the department,
 17 or on facsimiles of such forms. The department may grant an
 18 additional extension of time for filing a return whenever in
 19 its judgment good cause exists, and the department shall
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 25 the return prescribed in the preceding paragraph of this

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1 section."
2 Section 2. This act is effective upon passage and
3 approval.

-End-

STATE OF MONTANA

REQUEST NO. 62-75

FISCAL NOTE

Form BD-15

In compliance with a written request received January 20, 19 75, there is hereby submitted a Fiscal Note for House Bill 106 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

An act to allow taxpayers an automatic two month extension of time for filing Income Tax Returns; to clarify existing provisions; to provide an effective date.

ASSUMPTIONS:

1. The proposed two month automatic extension could affect the timing of revenue receipts but would not alter the amount of income tax collections.
2. The proposed two month automatic extension would not alter expenditures.

FISCAL IMPACT:

Enactment of House Bill 106 would have no effect on revenues or expenditures.


BUDGET DIRECTOR

Office of Budget and Program Planning

Date: January 21, 1975

Approved by Committee
on Taxation

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2 Section 2. This act is effective upon passage and
3 approval.

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March 6, 1975

SENATE COMMITTEE ON TAXATION
AMENDMENTS TO HOUSE BILL NO. 106

That House Bill No. 106, third reading, be amended as follows:

1. Amend page 2, section 1, line 17.
Following: "or"
Strike: "on facsimiles of such forms"
Insert: "in writing approved by the department"

HOUSE BILL NO. 106

INTRODUCED BY FABREGA, JACK MOORE, TROPILA, FAGG, GILLIGAN

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