2 INTRODUCED BY Free BILL NO. 106 Militar 3 Requested by Rept. of Benerice

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION 84-4919, P.C.M. 1947, TO ALLOW TAXPAYERS AN AUTOMATIC TWO MONTH EXTENSION OF TIME FOR FILING INCOME TAX RETURNS; TO CLARIFY EXISTING PROVISIONS; AND PROVIDING AN EFFECTIVE DATE."

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

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

extensions of time for filing -- affidavit -- forms -extensions of time for filing. Returns shall be made to the
department on or before the fifteenth day of the fourth
month following the close of the taxpayer's fiscal year, or,
if the return is made on the basis of the calendar year,
then the return shall be made on or before the fifteenth day
of April in-each-year following the close of the calendar
year. The-department--may-grant-a-reasonable-extension-ef
time-for-filing-returns-whenever-in-its-judgment-good--cause
exists--ana--shall-keep-a-record-of-every-such-extension-and
the-reason-therefor--Except-in-the-case-of-persons--who--are
abroad,-ne-such-extension-shall-be-granted-for-more-than-six
f6--months---Such--returns Each return shall set forth such

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

Effective with returns to be filed for taxable years 12 13 ending on and after December 31, 1974, an automatic two (2) month extension of time for filing a return is allowed, 14 15 provided that on or before the due date of the return, an application is made on forms available from the department, 16 or on facsimiles of such forms. The department may grant an 17 additional extension of time for filing a return whenever in 18 its judgment good cause exists, and the department shall 19 20 keep a record of every such extension and the reason therefor. Except in the case of members of the Armed Forces 21 22 of the United States and persons living or traveling outside **23** the United States or Puerto Rico, no extension may be granted for more than six (6) months from the due date of 24 25 the return prescribed in the preceding paragraph of this

-2-

1 section."

2 Section 2. This act is effective upon passage and

3 approval.

-End-

STATE OF MONTANA

FISCAL NOTE

REQUEST NO. 62-75

Form BD-15

n	compliance	with	a written	request received	January 20	, 19 <i>7</i> 5	, there is he	ereby submitted	a Fiscal Note
or	House	Bill	106	pursu	ant to Chapter 53, Law	of Montana,	1965 - Thirty-N	linth 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.									
			· · · · · · · · · · · · · · · · · · ·				<u> </u>		

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.

SUDGET DIRECTOR

Office of Budget and Program Planning

Date: January 21, 1975

44th Legislature LC 0587

Approved by Committee on Taxation

1 2 INTRODUCED BY Juff of Benerice
3 Requested by Lept of Benerice
4 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
5 84-4919, R.C.M. 1947, TC ALLOW TAXPAYERS AN AUTOMATIC TWO
6 MONTH EXTENSION OF TIME FOR FILING INCOME TAX RETURNS; TO
7 CLARIFY EXISTING PROVISIONS; AND PROVIDING AN EFFECTIVE

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

Section 1. Section 84-4919, R.C.M. 1947, is amended to

read as follows:

DATE."

"84-4919. Time for filing -- affidavit -- forms -extensions of time for filing. Returns shall be made to the
department on or before the fifteenth day of the fourth
month following the close of the taxpayer's fiscal year, or,
if the return is made on the basis of the calendar year,
then the return shall be made on or before the fifteenth day
of April in-each-year following the close of the calendar
year. The-department--may-grant-a-reasonable-extension-ef
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exists--and--shall-keep-a-record-of-every-such-extension-and
the-reason-therefor--Except-in-the-case-of-persons--who--are
abroady-no-such-extension-shall-be-granted-for-more-than-six
(6)--renths---Such--returns Each return shall set forth such

facts as the department may deem necessary for the proper enforcement of this act. There shall be annexed to such return the affidavit or affirmation of the persons making the return, to the effect that the statements contained therein are true. Flank forms of return shall be furnished by the department upon application, but failure to secure the form shall not relieve any taxpayer from of the obligation of--making to make any return herein required; provided, -that under this law. every Every taxpayer liable for a tax under this law shall pay a minimum tax of one 10 11 dollar (\$1.00). Effective with returns to be filed for taxable years 12 ending on and after December 31, 1974, an automatic two (2) 13 month extension of time for filing a return is allowed, 14 provided that on or before the due date of the return, an 15 16 application is made on forms available from the department, 17 or on facsimiles of such forms. The department may grant an additional extension of time for filing a return whenever in 18 19 its judgment good cause exists, and the department shall 20 keep a record of every such extension and the reason 21 therefor. Except in the case of members of the Armed Forces

of the United States and persons living or traveling outside

the United States or Puerto Rico, no extension may be

granted for more than six (6) months from the due date of

the return prescribed in the preceding paragraph of this

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l section."

2 Section 2. This act is effective upon passage and

3 approval.

-End-

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INTRODUCED BY The BILL NO. 106 Military Requested by Lept of Benenue 1 2 3 A BILL FOR AN ACT VENTITLED: "AN ACT AMENDING SECTION 84-4919, R.C.M. 1947, TO ALLOW TAXPAYERS AN AUTOMATIC TWO MONTH EXTENSION OF TIME FOR FILING INCOME TAX RETURNS; TO CLARIFY EXISTING PROVISIONS: AND PROVIDING AN EFFECTIVE 7 DATE." 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 10 Section 1. Section 84-4919, R.C.M. 1947, is amended to 11 read as follows: 12 *84-4919. Time for filing -- affidavit -- forms --13 extensions of time for filing. Returns shall be made to the 14 department on or before the fifteenth day of the fourth 15 month following the close of the taxpayer's fiscal year, or, 16 if the return is made on the basis of the calendar year, 17 then the return shall be made on or before the fifteenth day 18 of April in-each-year following the close of the calendar 19 The--department--may-grant-a-reasonable-extension-of 20

time-for-filing-returns-whenever-in-its-judgment-good--cause

exists--and--shall-keep-a-record-of-every-such-extension-and

the-reason-therefor--Except-in-the-case-of-persons--who--are

abroady-no-such-extension-shall-be-granted-for-more-than-six

(6)--months---Such--returns Each return shall set forth such

therein are true. Blank forms of return shall be furnished by the department upon application, but failure to secure the form shall not relieve any taxpayer from of the obligation of--making to make any return herein required; providedy-that under this law. every Every taxpayer liable for a tax under this law shall pay a minimum tax of one 10 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) month extension of time for filing a return is allowed, 14 15 provided that on or before the due date of the return, an application is made on forms available from the department, 16 17 or on facsimiles of such forms. The department may grant an additional extension of time for filing a return whenever in 18 its judgment good cause exists, and the department shall 19 keep a record of every such extension and the reason 20 21 therefor. Except in the case of members of the Armed Forces 22 of the United States and persons living or traveling outside 23 the United States or Puerto Rico, no extension may be 24 granted for more than six (6) months from the due date of 25 the return prescribed in the preceding paragraph of this

facts as the department may deem necessary for the proper

enforcement of this act. There shall be annexed to such

return the affidavit or affirmation of the persons making

the return, to the effect that the statements contained

1 section."

Section 2. This act is effective upon passage and

3 approval.

-End-

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"

44th Legislature HB 0106/02 HB 0106/02

2	INTRODUCED BY FABREGA, JACK MOORE, TROPILA, FAGG, GILLIGAN
3	(REQUESTED BY THE DEPARTMENT OF REVENUE)
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
6	84-4919, R.C.M. 1947, TO ALLOW TAXPAYERS AN AUTOMATIC TWO
7	MONTH EXTENSION OF TIME FOR FILING INCOME TAX RETURNS; TO
8	CLARIFY EXISTING PROVISIONS; AND PROVIDING AN EFFECTIVE
9	DATE."
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11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	Section 1. Section 84-4919, R.C.M. 1947, is amended to
13	read as follows:
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15	extensions of time for filing. Returns shall be made to the
16	department on or before the fifteenth day of the fourth
17	month following the close of the taxpayer's fiscal year, or,
18	if the return is made on the basis of the calendar year,
19	then the return shall be made on or before the fifteenth day
20	of April in-each-year following the close of the calendar
21	year. Thedepartmentmay-grant-a-reasonable-extension-of
22	time-for-filing-returns-whenever-in-its-judgment-goodeause
23	existsandshall-keep-a-record-of-every-such-extension-and
24	the-reason-thereforExcept-in-the-case-of-personswhoare
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HOUSE BILL NO. 106

1.

(6)-months:-Guch-returns Each return shall set forth such facts as the department may deem necessary for the proper enforcement of this act. There shall be annexed to such return the affidavit or affirmation of the persons making the return, to the effect that the statements contained therein are true. Blank forms of return shall be furnished by the department upon application, but failure to secure the form shall not relieve any taxpayer from of the obligation of-making to make any return herein required; provided7 -- that under this law. every Every taxpayer liable 10 for a tax under this law shall pay a minimum tax of one 11 12 dollar (\$1.00). 13 Effective with returns to be filed for taxable years ending on and after December 31, 1974, an automatic two (2) 14 month extension of time for filing a return is allowed, 15 16 provided that on or before the due date of the return, an application is made on forms available from the department, 17 18 or on-facsimiles-of-such-forms IN WRITING APPROVED BY THE 19 DEPARTMENT. The department may grant an additional extension of time for filing a return whenever in its 20 judgment good cause exists, and the department shall keep a 21 2.2 record of every such extension and the reason therefor. Except in the case of members of the Armed Forces of the 24 United States and persons living or traveling outside the 25 United States or Puerto Rico, no extension may be granted

- 1 for more than six (6) months from the due date of the return
- 2 prescribed in the preceding paragraph of this section.
- 3 Section 2. This act is effective upon passage and
- 4 approval.

-End-

-3-

44th Legislature 9B 0106/02 HB 0106/02

1	HOUSE BILL NO. 106
2	INTRODUCED BY FABREGA, JACK MOORE, TROPILA, FAGG, GILLIGAN
3	(REQUESTED BY THE DEPARTMENT OF REVENUE)
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
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16	department on or before the fifteenth day of the fourth
١7	month following the close of the taxpayer's fiscal year, or,
18	if the return is made on the basis of the calendar year,
19	then the return shall be made on or before the fifteenth day
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1 (6) -- months: -- Such -- returns Each return shall set forth such 2 facts as the department may deem necessary for the proper 3 enforcement of this act. There shall be annexed to such return the affidavit or affirmation of the persons making the return, to the effect that the statements contained therein are true. Blank forms of return shall be furnished by the department upon application, but failure to secure the form shall not relieve any taxpayer from of the obligation of--making to make any return herein required; 9 provided; that under this law. every Every taxpayer liable 10 11 for a tax under this law shall pay a minimum tax of one 12 dollar (\$1.00). Effective with returns to be filed for taxable years 13 ending on and after December 31, 1974, an automatic two (2) 14 15 month extension of time for filing a return is allowed, provided that on or before the due date of the return, an 16 17 application is made on forms available from the department. 18 or on-facsimiles-of-such-forms IN-WRITING-APPROVED-BY-THE SEPARTMENT IN WRITING TO THE DEPARTMENT. The department may 19 grant an additional extension of time for filing a return 20 21 whenever in its judgment good cause exists, and the 22 department small keep a record of every such extension and the reason therefor. Except in the case of members of the 23

Armed Forces of the United States and persons living or

traveling outside the United States or Puerto Rico, no

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- 1 extension may be granted for more than six (6) months from
- 2 the due date of the return prescribed in the preceding
- 3 paragraph of this section."
- 4 Section 2. This act is effective upon passage and
- 5 approval.

-End-