

1 House BILL NO. 182
 2 INTRODUCED BY TEAGUE, VINCENT
 3 *Requested by Dept. of Revenue*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH AN AUDIT
 5 FEE AS A CHARGE AGAINST THE COUNTY GENERAL FUND FOR AUDIT
 6 SERVICES RENDERED BY THE DEPARTMENT OF REVENUE IN
 7 DETERMINING THE TAXABLE VALUE OF NET PROCEEDS, BANK SHARES,
 8 INVENTORIES, AND OTHER TYPES OF PROPERTY SUBJECT TO AD
 9 VALOREM TAXATION."

10
 11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 12 Section 1. Department audit of taxable value--costs of
 13 audit paid by county. When in the judgment of the director
 14 of revenue it is necessary, audits may be made for the
 15 purpose of determining the taxable value of net proceeds of
 16 mines and oil and gas wells, bank shares, business
 17 inventories and all other types of property subject to ad
 18 valorem taxation. The costs incurred by the department of
 19 revenue, including per diem and mileage expense as well as
 20 salaries and benefits, shall be reimbursed from the county
 21 general fund by the county or counties in which the property
 22 is located. In the event the property subject to audit is
 23 assessed within two or more counties the department shall
 24 allocate the cost among the counties. Reimbursement shall
 25 be made solely for audit expense and not for other services

1 provided to the counties by the department.
 2 Section 2. Audit fee paid to general fund. The cost
 3 of the audit shall be paid to the state treasurer for credit
 4 to the general fund.

-End-

HB 182

Approved by Committee
on Taxation

HOUSE BILL NO. 182

INTRODUCED BY TEAGUE, VINCENT

(BY REQUEST OF DEPARTMENT OF REVENUE)

A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH AN AUDIT FEE AS A CHARGE AGAINST ~~THE--COUNTY--GENERAL--FUND--FOR~~ ADDITIONAL AMOUNTS COLLECTED AS A RESULT OF AUDIT SERVICES RENDERED BY THE DEPARTMENT OF REVENUE IN DETERMINING THE TAXABLE VALUE OF NET PROCEEDS, BANK SHARES, INVENTORIES, AND OTHER TYPES OF PROPERTY SUBJECT TO AD VALOREM TAXATION."

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

Section 1. Department audit of taxable value--costs of audit paid by county. When in the judgment of the director of revenue it is necessary, audits may be made for the purpose of determining the taxable value of net proceeds of mines and oil and gas wells, bank shares, business inventories and all other types of property subject to ad valorem taxation. The costs incurred by the department of revenue, including per diem and mileage expense as well as salaries and benefits, shall be reimbursed from ~~the-county general-fund-by-the-county-or-counties-in-which-the-property is-located~~ THE AMOUNT COLLECTED AS A RESULT OF THE AUDIT.

In the event the property subject to audit is assessed within two or more counties the department shall allocate

the cost among the COLLECTIONS DUE EACH OF THE counties. Reimbursement shall be made solely for audit expense and not for other services provided to the counties by the department AND MAY NOT EXCEED THE AMOUNTS COLLECTED.

Section 2. Audit fee paid to general fund. The cost of the audit shall be paid to the state treasurer for credit to the general fund.

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In the event the property subject to audit is assessed within two or more counties the department shall allocate

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19 valorem taxation. The costs incurred by the department of
20 revenue, including per diem and mileage expense as well as
21 salaries and benefits, shall be reimbursed from ~~the-county~~
22 ~~general-fund-by-the-county-or-counties-in-which-the-property~~
23 ~~is-located~~ THE AMOUNT COLLECTED AS A RESULT OF THE AUDIT.

24 In the event the property subject to audit is assessed
25 within two (2) or more counties the department shall

1 allocate the cost among the COLLECTIONS DUE EACH OF THE
2 counties. Reimbursement shall be made solely for audit
3 expense and not for other services provided to the counties
4 by the department AND MAY NOT EXCEED THE AMOUNTS COLLECTED.

5 Section 2. Audit fee paid to general fund. The cost
6 of the audit shall be paid to the state treasurer for credit
7 to the general fund.

-End-

REFERENCE BILL