

1 *Clause* BILL NO. *203*
 2 INTRODUCED BY *Kenneth Mason Menahan Johnson*
 3 *Requested by Dept. of Revenue*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS
 5 84-901 AND 84-902, R.C.M. 1947, RELATING TO THE STATEMENT TO
 6 BE FURNISHED TO THE STATE DEPARTMENT OF REVENUE BY OFFICERS
 7 OF CERTAIN TELEGRAPH, TELEPHONE, ELECTRIC POWER AND OTHER
 8 LINES, AND BY THE AGENT OF THE DEPARTMENT OF REVENUE; AND TO
 9 AMEND SECTION 84-906, R.C.M. 1947, RELATING TO THE
 10 STATEMENT OF THE AMOUNT APPORTIONED TO THE COUNTIES."

11
 12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 13 Section 1. Section 84-901, R.C.M. 1947, is amended to
 14 read as follows:

15 "84-901. Officers of certain telegraph, telephone,
 16 electric power and other lines to furnish statement to state
 17 department of revenue. The president, secretary, or managing
 18 agent, or such other officer as the state department of
 19 revenue may designate, of any corporation, and each person
 20 or association of persons owning or operating a telegraph,
 21 telephone, microwave, electric power or transmission line,
 22 natural gas pipeline, oil pipeline, canal, ditch, flume, or
 23 other property, other than real estate not included in right
 24 of way, and which constitute a single and continuous
 25 property throughout more than one county, or state, must, on

1 or before the first Monday of March in each year, furnish
 2 the state department of revenue a statement, signed and
 3 sworn to by one of such officers or by the person or one of
 4 the persons forming such association, showing in detail for
 5 the year ending on the thirty-first day of December,
 6 immediately preceding, as follows:

7 1. The whole number of miles of said property in the
 8 state, and where the property is partly out of the state,
 9 the whole number of miles without the state and the whole
 10 number of miles within the state owned or operated by such
 11 corporation, person, or association.

12 2. The total value of the entire property and plant
 13 both within and without the state, and the total value of
 14 that portion of the same within the state.

15 3. A complete description of the property within the
 16 state, giving the points of entrance into and the points of
 17 exit from the state, and the points of entrance into and the
 18 points of exit from each county, with a statement of the
 19 total number of miles in each county in the state.

20 4. Such other information regarding such property as
 21 may be required by the state department of revenue."

22 Section 2. Section 84-902, R.C.M. 1947, is amended to
 23 read as follows:

24 "84-902. Statement to be transmitted by agent of the
 25 department of revenue to the state department of revenue.

1 the agent of the department in every county must, on the
 2 first Monday in May of each year, transmit to the state
 3 department of revenue a statement showing:

4 1. The name and address of each corporation, person
 5 and association owning or operating any telegraph,
 6 telephone, electric power or transmission line, natural gas
 7 pipeline, oil pipeline, canal, ditch, flume, or other
 8 similar property in more than one county ~~of--the~~ or state,
 9 whose property, or any part thereof, has been assessed by
 10 the agent of the department.

11 2. A complete description of all such property
 12 assessed to every such corporation, person, or association,
 13 together with the assessed value thereof.

14 3. After making such assessment, the department shall
 15 give written notice thereof to the person or persons to whom
 16 the assessment is made."

17 Section 3. Section 84-906, R.C.M. 1947, is amended to
 18 read as follows:

19 "84-906. Transmission of statement of amount
 20 apportioned to counties. The state department of revenue,
 21 must, not later than the second Monday of July, transmit or
 22 mail to the agent of the department in each county to which
 23 such apportionment has been made, a statement showing the
 24 length or amount of the property in such county; a
 25 description of the same sufficient for identification; the

1 assessed value of the same as determined by the department;
 2 and the amount apportioned to the county. The agent of the
 3 department must enter the statement on the assessment roll
 4 or book of the county, and enter the amount of the
 5 assessment apportioned to the county in the column of the
 6 assessment roll or book which shows the total value of all
 7 property for taxation in the county."

-End-

Approved by Committee
on Taxation

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 3 Requested by Dept. of Revenue
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1 House BILL NO. 203
 2 INTRODUCTION BY Kenneth Magnus Merahan Johnson
 3 Requested by Dept. of Revenue
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1 HOUSE BILL NO. 203

2 INTRODUCED BY KEMMIS, MAGONE, MENAHAN, JOHNSON

3 (REQUESTED BY DEPARTMENT OF REVENUE)

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