LC 0586

INTRODUCED BILL

INTRODUCED BY BENGT Son Requested by Lept. of Revenue 1 2 ٦ A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION Δ 84-4924, R.C.M. 1947, BY REDUCING THE MINIMUM LATE FILING 5 AND LATE PAYMENT PENALTIES FROM TEN DOLLARS (\$10) TO FIVE ñ 7 DOLLARS (\$5): CLARIFYING THE PROVISIONS OF THAT SECTION; AND З PROVIDING AN EFFECTIVE DATE." 9 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: Section 1. Section 84-4924, R.C.M. 1947, is amended to

Section 1. Section 84-4924, R.C.M. 1947, is amended to
 read as follows:
 "34-4924. Penalties for violations of act. (1) If any

14 person, without intent to evade any tax imposed by this act, 15 fails to make file a return of income at-the--time--required by--or--under--the--provisions--of--this-acty-there-shall-be 16 17 imposed-a-minimum-penalty-of--ten--dollars--{610}--for--such failurey--ory--if--a--tax--in--excess-of-two-hundred-dollars 18 +6200+-is-due--a-penalty-in-an-amount-equal-to-five-(5)--per 19 centum--thereofy-unless-it-is-shown-that-the-failure-was-due 20 to-reasonable-cause-and-not-due-to-neglect. on or before its 21 22 due date (determined with regard to an extension of time granted for filing the return), there shall be imposed a 23 24 penalty of five percent (5%) of any balance of tax unpaid with respect to such return as of its due date, but in no 25

1 event shall the penalty for failure to file a return by its 2 due date be less than five dollars (\$5). The department may 3 abate the penalty if the taxpayer establishes that the 4 failure to file on time was due to reasonable cause and was 5 not due to neglect on his part. If any person, without 6 intent to evade any tax imposed by this act. fails to pay 7 any tax if-one-is-due-at-the-time-required-by-or-under-the provisions-of-this-acty-there-shall-be-added-to-the--tax--an 8 9 additional--amount-coul-to-ten-(10)-per-centum-thereofy-but 10 11 failure-was-due-to-reasonable-cause-and-not-due-to--neglect. 12 Interest-at-the-rate-of-nine-per-centum-{98}-per-annum-shall 13 be-added-to-the-tax-for-the-entire-period-it-remains-unpaid-14 on or before its due date (determined with regard to an 15 extension of time granted for the filing of a return), there 16 shall be added to the tax a penalty of ten percent (10%) of 17 said tax, but not less than five dollars (\$5), and interest 18 shall accrue on the tax at the rate of nine percent (9%) per 19 annum for the entire period it remains unpaid. The 20 department may abate the penalty if the taxpayer establishes 21 that the failure to pay on time was due to reasonable cause 22 and was not due to neglect on his part. 23 (2) If any person fails with intent to evade any tax 24 imposed by this act, to make a return of income or to pay a

tax if one is due at the time required by or under the

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provisions of this act there shall be added to the tax an additional amount equal to twenty-five per centum (25%) thereof, but such additional amount shall in no case be less than twenty-five dollars (\$25), and interest at one (1) per centum for each month or fraction of a month during which the tax remains unpaid.

7 (3) Any individual, corporation or partnership, or any 8 officer or employee of any corporation, or member or 9 employee of any partnership, who, with intent to evade any 10 tax or any requirement of this act or any lawful requirement 11 of the department thereunder, fails to pay the tax, or to 12 make, render, sign or verify any return, or to supply any 13 information, within the time required by or under the 14 provisions of this act, or who, with like intent, makes, 15 renders, signs, or verifies any false or fraudulent return 16 statement, or supplies any false or fraudulent or 17 information, shall be liable to a penalty of not more than 18 one thousand dollars (\$1,000.00), to be recovered by the 19 attorney general, in the name of the state, by action in any 20 court of competent jurisdiction, and shall also be quilty of 21 a misdemeanor and shall, upon conviction, be fined not to 22 exceed one thousand dollars (\$1,000.00) or be imprisoned in 23 the county jail not to exceed one (1) year, or both, at the 24 discretion of the court.

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(4) The certificate of the department to the effect

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1 that a tax has not been paid, that a return has not been 2 filed, or that information has not been supplied, as 3 required by or under the provisions of this act, shall be 4 prima facie evidence that such tax has not been paid, that 5 such return has not been filed, or that such information has 6 not been supplied."

7 Section 2. This act is effective upon passage and
8 approval, and its provisions apply to taxable years ending
9 on and after December 31, 1974.

-End-

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LC 0586

Approved by Committee

on Taxation INTRODUCED BY BENGLAM 1 2 Requested by Dept. of Revenue 3 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION 4 84-4924. R.C.M. 1947, BY REDUCING THE MINIMUM LATE FILING ñ AND LATE PAYMENT PENALTIES FROM TEN DOLLARS (\$10) TO FIVE 6 DOLLARS (\$5); CLARIFYING THE PROVISIONS OF THAT SECTION; AND 7 PROVIDING AN EFFECTIVE DATE." 8 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 10 Section 1. Section 84-4924, R.C.M. 1947, is amended to 11 read as follows: 12 "84-4924. Penalties for violations of act. (1) If any 13 person, without intent to evade any tax imposed by this act, 14 fails to make file a return of income at-the--time--required 15 by--or--under--the--provisions--of--this-acty-incre-shall-pe 16 imposed-a-minimum-penalty-of--ten--dollars--(610)--for--such 17 failure---or---if--a--tax--in--excess-of-two-hundred-dollars 18 (6200)-is-due,-a-penalty-in-an-amount-equal-to-five-(5)--per 19 centum--thereofy-unless-it-is-shown-that-the-failure-was-due 20 to-reasonable-cause-and-not-duc-to-neglectr on or before its 21due date (determined with regard to an extension of time z 2 granted for filing the return), there shall be imposed a 23

24 penalty of five percent (5%) of any balance of tax unpaid
25 with respect to such return as of its due date, but in no

SECOND READING

1	event shall the penalty for failure to file a return by its
2	due date be less than five dollars (\$5). The department may
3	abate the penalty if the taxpayer establishes that the
4	failure to file on time was due to reasonable cause and was
5	not due to neglect on his part. If any person, without
6	intent to evade any tax imposed by this act, fails to pay
7	any tax if-one-is-due-at-the-time-required-by-or-under-the
8	provisions-of-this-acty-there-shall-be-added-to-thetaxan
9	additionalamount-equal-to-ten-{10}-per-centum-thereofy-but
10	not-less-than-ten-dollars-{\$10}7-unless-it-is-shown-that-the
11	failure-was-due-to-reasonable-cause-and-not-due-toneglect.
12	Interest-at-the-rate-of-nine-per-centum-(9%)-per-annum-shall
13	be-added-to-the-tax-for-the-entire-period-it-remains-unpaid;
14	on or before its due date (determined with regard to an
15	extension of time granted for the filing of a return), there
16	shall be added to the tax a penalty of ten percent (10%) of
17	said tax, but not less than five dollars (\$5), and interest
18	shall accrue on the tax at the rate of nine percent (9%) per
19	annum for the entire period it remains unpaid. The
20	department may abate the penalty if the taxpayer establishes
21	that the failure to pay on time was due to reasonable cause
22	and was not due to neglect on his part.
23	(2) If any person fails with intent to evade any tax
24	imposed by this act, to make a return of income or to pay a
25	tax if one is due at the time required by or under the
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I provisions of this act there shall be added to the tax an additional amount equal to twenty-five per centum (25%) thereof, but such additional amount shall in no case be less than twenty-five dollars (\$25), and interest at one (1) per centum for each month or fraction of a month during which the tax remains unpaid.

7 (3) Any individual, corporation or partnership, or any 8 officer or employee of any corporation, or member or 9 employee of any partnership, who, with intent to evade any 10 tax or any requirement of this act or any lawful requirement 11 of the department thereunder, fails to pay the tax, or to make, render, sign or verify any return, or to supply any 12 13 information, within the time required by or under the 14 provisions of this act, or who, with like intent, makes, renders, signs, or verifies any false or fraudulent return 15 16 or statement, or supplies any false or fraudulent 17 information, shall be liable to a penalty of not more than 18 one thousand dollars (\$1,000.00), to be recovered by the 19 attorney general, in the name of the state, by action in any court of competent jurisdiction, and shall also be guilty of 20 21 a misdemeanor and shall, upon conviction, be fined not to 22 exceed one thousand dollars (\$1,000.00) or be imprisoned in 23 the county jail not to exceed one (1) year, or both, at the 24 discretion of the court.

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25 (4) The certificate of the department to the effect

1 that a tax has not been paid, that a return has not been
2 filed, or that information has not been supplied, as
3 required by or under the provisions of this act, shall be
4 prima facie evidence that such tax has not been paid, that
5 such return has not been filed, or that such information has
6 not been supplied."

7 Section 2. This act is effective upon passage and
8 approval, and its provisions apply to taxable years ending
9 on and after December 31, 1974.

-End-

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LC 0586

Lune BILL NO. 213 1 INTRODUCED BY Bengtan 2 Requested by Sept. of Revenue 3 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION 4 84-4924, R.C.M. 1947, BY REDUCING THE MINIMUM LATE FILING ñ AND LATE PAYMENT PENALTIES FROM TEN DOLLARS (\$10) TO FIVE 6 DOLLARS (\$5); CLARIFYING THE PROVISIONS OF THAT SECTION; AND 7 PROVIDING AN EFFECTIVE DATE." 8

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: Section 1. Section 84-4924, R.C.M. 1947, is amended to 11 12 read as follows:

"84-4924. Penalties for violations of act. (1) If any 13 person, without intent to evade any tax imposed by this act, 14 15 fails to make file a return of income at-the--time--required by--or--under--the--provisions--of--this-acty-there-shall-be 16 imposed-a-minimum-penalty-of--ten--dollars--{610}--for--such 17 failurey--ory--if--a--tax--in--excess-of-two-hundred-dollars 18 +6200}-is-duez-a-penalty-in-an-amount-equal-to-five-(5)--per 19 contum--thereofy-unless-it-is-shown-that-the-failure-was-due 20 to-reasonable-cause-and-not-due-to-neglect. on or before its 21 22 due date (determined with regard to an extension of time granted for filing the return), there shall be imposed a 23 24 penalty of five percent (5%) of any balance of tax unpaid with respect to such return as of its due date, but in no 25

THIRD READING

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2	due date be less than five dollars (\$5). The department may
3	abate the penalty if the taxpayer establishes that the
4	failure to file on time was due to reasonable cause and was
5	not due to neglect on his part. If any person, without
6	intent to evade any tax imposed by this act, fails to pay
7	any tax if-one-is-due-at-the-time-required-by-or-under-the
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14 15	on or before its due date (determined with regard to an extension of time granted for the filing of a return), there
14 15 16	on or before its due date (determined with regard to an extension of time granted for the filing of a return), there shall be added to the tax a penalty of ten percent (10%) of
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provisions of this act there shall be added to the tax an additional amount equal to twenty-five per centum (25%) thereof, but such additional amount shall in no case be less than twenty-five dollars (\$25), and interest at one (1) per centum for each month or fraction of a month during which the tax remains unpaid.

7 (3) Any individual, corporation or partnership, or any 8 officer or employee of any corporation, or member or .9 employee of any partnership, who, with intent to evade any 10 tax or any requirement of this act or any lawful requirement 11 of the department thereunder, fails to pay the tax, or to 12 make, render, sign or verify any return, or to supply any 13 information, within the time required by or under the 14 provisions of this act, or who, with like intent, makes, 15 renders, signs, or verifies any false or fraudulent return 16 or statement, or supplies any false or fraudulent 17 information, shall be liable to a penalty of not more than 18 thousand dollars (\$1,000.00), to be recovered by the one 19 attorney general, in the name of the state, by action in any 20 court of competent jurisdiction, and shall also be guilty of 21 a misdemeanor and shall, upon conviction, be fined not to 22 exceed one thousand dollars (\$1,000.00) or be imprisoned in 23 the county jail not to exceed one (1) year, or both, at the 24 discretion of the court.

(4) The certificate of the department to the effect

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Section 2. This act is effective upon passage and approval, and its provisions apply to taxable years ending on and after December 31, 1974.

-End-

1	HOUSE BILL NO. 213
2	INTRODUCED BY BENGTSON
3	(REQUESTED BY DEPARTMENT OF REVENUE)
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
6	84-4924, R.C.M. 1947, BY REDUCING THE MINIMUM LATE FILING
7	AND LATE PAYMENT PENALTIES FROM TEN DOLLARS (\$10) TO FIVE
8	DOLLARS (\$5); CLARIFYING THE PROVISIONS OF THAT SECTION; AND
9	PROVIDING AN EFFECTIVE DATE."
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11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
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22	to-reasonable-cause-and-not-due-to-neglect. on or before its
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24	granted for filing the return), there shall be imposed a
25	penalty of five percent (5%) of any balance of tax unpaid

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2	event shall the penalty for failure to file a return by its
3	due date be less than five dollars (\$5). The department may
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## REFERENCE BILL

## HB 0213/02

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9 approval, and its provisions apply to taxable years ending
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-End-

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HB 213