

1 *House* BILL NO. *303*
 2 INTRODUCED BY *William - FAUG Dick*

3 *Requested by Dept. of Revenue*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
 5 84-6405, R.C.M. 1947, RELATING TO ASSESSMENT OF AIRLINE
 6 COMPANY PROPERTY; TO PROVIDE FOR A HEARING BEFORE THE
 7 DEPARTMENT OF REVENUE AND THE STATE TAX APPEAL BOARD."
 8

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

10 Section 1. Section 84-6405, R.C.M. 1947, is amended to
 11 read as follows:

12 "~~84-6405. Hearing--before-the-state-tax-appeal-board-~~
 13 ~~Appearance at department of revenue. After such assessment~~
 14 ~~is made the state-tax-appeal-board department shall give at~~
 15 ~~least-ten-(10)-days~~ written notice thereof to the person or
 16 persons to whom the assessment is made, ~~together-with--time~~
 17 ~~and--place--of-hearing-thereon-at-which-time-and-place-such~~
 18 Within ten (10) days the person or persons, or any taxpayer
 19 may appear before the ~~board~~ department in person, or
 20 otherwise, to show cause why such assessment should be
 21 either lowered or raised."

22 Section 2. There is a new R.C.M. section numbered
 23 84-6405.1 that reads as follows:

24 84-6405.1. Hearing before the state tax appeal board.
 Following the hearing before the department, any aggrieved

1 party may appeal to the state tax appeal board according to
 2 the rules of that board.

-End-

HB 303

STATE OF MONTANA

REQUEST NO. 115-75

FISCAL NOTE

Form BD-15

In compliance with a written request received Jan. 29, 19 75, there is hereby submitted a Fiscal Note for House Bill 303 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 relating to the assessment of airline property by providing a hearing before the Department of Revenue and the State Tax Appeals Board.

FISCAL IMPACT:

House Bill 303 provides that the person or persons to whom airline property assessment is made may appear before the Department of Revenue for a hearing rather than the Tax Appeals Board. Following the hearing, the case may be appealed. The proposed law merely clarifies current practice and would have no fiscal impact.

Michael G. Billings

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2/1/75

Approved by Committee
on Taxation

1 House BILL NO. 303
2 INTRODUCED BY Williams - FAIG Leck

3 Requested by Dept. of Revenue
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
5 84-6405, R.C.M. 1947, RELATING TO ASSESSMENT OF AIRLINE
6 COMPANY PROPERTY; TO PROVIDE FOR A HEARING BEFORE THE
7 DEPARTMENT OF REVENUE AND THE STATE TAX APPEAL BOARD."

8
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10 Section 1. Section 84-6405, R.C.M. 1947, is amended to
11 read as follows:

12 "~~84-6405. Hearing--before-the-state-tax-appeal-board.~~
13 ~~Appearance at department of revenue.~~ After such assessment
14 is made the ~~state-tax-appeal-board~~ department shall give at
15 ~~least-ten-(10)-days~~ written notice thereof to the person or
16 persons to whom the assessment is made, ~~together-with--time~~
17 ~~and--place--of-hearing-thereon,--at-which-time-and-place-such~~
18 Within ten (10) days the person or persons, or any taxpayer
19 may appear before the ~~board~~ department in person, or
20 otherwise, to show cause why such assessment should be
21 either lowered or raised."

22 Section 2. There is a new R.C.M. section numbered
23 84-6405.1 that reads as follows:

24 84-6405.1. Hearing before the state tax appeal board.
25 Following the hearing before the department, any aggrieved

1 party may appeal to the state tax appeal board according to
2 the rules of that board.

-End-

1 *House* BILL NO. *303*
 2 INTRODUCED BY *Williams - FERGUSON*
 3 *Requested by Dept. of Revenue*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
 5 84-6405, R.C.M. 1947, RELATING TO ASSESSMENT OF AIRLINE
 6 COMPANY PROPERTY; TO PROVIDE FOR A HEARING BEFORE THE
 7 DEPARTMENT OF REVENUE AND THE STATE TAX APPEAL BOARD."

1 party may appeal to the state tax appeal board according to
 2 the rules of that board.

-End-

8
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 10 Section 1. Section 84-6405, R.C.M. 1947, is amended to
 11 read as follows:

12 "~~84-6405. Hearing--before-the-state-tax-appeal-board.~~
 13 Appearance at department of revenue. After such assessment
 14 is made the ~~state-tax-appeal-board~~ department shall give at
 15 ~~least-ten-(10)-days~~ written notice thereof to the person or
 16 persons to whom the assessment is made, ~~together-with--time~~
 17 ~~and--place--of-hearing-thereon,-at-which-time-and-place-such~~
 18 Within ten (10) days the person or persons, or any taxpayer
 19 may appear before the ~~board~~ department in person, or
 20 otherwise, to show cause why such assessment should be
 21 either lowered or raised."

22 Section 2. There is a new R.C.M. section numbered
 23 84-6405.1 that reads as follows:

24 84-6405.1. Hearing before the state tax appeal board.
 25 Following the hearing before the department, any aggrieved

HB 303

March 14, 1975

SENATE COMMITTEE ON TAXATION
AMENDMENTS TO HOUSE BILL NO. 303

That House Bill No. 303, third reading, be amended as follows:

1. Amend page 1, section 1, line 18.
Following: "Within"
Strike: "ten (10)"
Insert: "thirty (30)"

1 HOUSE BILL NO. 303
 2 INTRODUCED BY WILLIAMS, FAGG, GERKE
 3 (REQUESTED BY DEPARTMENT OF REVENUE)

1 Following the hearing before the department, any aggrieved
 2 party may appeal to the state tax appeal board according to
 3 the rules of that board.

-End-

4
 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
 6 84-6405, R.C.M. 1947, RELATING TO ASSESSMENT OF AIRLINE
 7 COMPANY PROPERTY; TO PROVIDE FOR A HEARING BEFORE THE
 8 DEPARTMENT OF REVENUE AND THE STATE TAX APPEAL BOARD."

9
 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 Section 1. Section 84-6405, R.C.M. 1947, is amended to
 12 read as follows:

13 "~~84-6405. Hearing--before-the-state-tax-appeal-board-~~
 14 ~~Appearance at department of revenue.~~ After such assessment
 15 is made the ~~state-tax-appeal-board~~ department shall give ~~at~~
 16 ~~least-ten-(10)-days~~ written notice thereof to the person or
 17 persons to whom the assessment is made, ~~together-with--time~~
 18 ~~and--place--of-hearing-thereon,--at-which-time-and-place-such~~
 19 ~~Within ten-(10)~~ THIRTY (30) days the person or persons, or
 20 any taxpayer may appear before the ~~board~~ department in
 21 person, or otherwise, to show cause why such assessment
 22 should be either lowered or raised."

23 Section 2. There is a new R.C.M. section numbered
 24 84-6405.1 that reads as follows:

25 84-6405.1. Hearing before the state tax appeal board.