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*House* BILL NO. *366*

INTRODUCED BY *MURK LOCKMAN CONROY LARSEN*  
*John H. Anderson Jr. Mark J. ... Mr. Fadden Ellyard*

A BILL FOR AN ACT ENTITLED: "AN ACT RELATING TO REPORTS,  
CLAIMS, TAX RETURNS AND STATEMENTS TO BE FILED WITH AND  
PAYMENTS MADE TO THE STATE OF MONTANA OR TO ANY POLITICAL  
SUBDIVISION THEREOF; PROVIDING FOR TIME OF FILING OR PAYING  
UPON MAILING, FOR COMPETENT EVIDENCE OF SUCH MAILING AND FOR  
FILING OR PAYING ON NONBUSINESS DAYS."

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

Section 1. Any report, claim, tax return, statement,  
or any payment required or authorized to be filed or made to  
the state of Montana, or to any political subdivision  
thereof, which is:

- (1) transmitted through the United States mail;
- (2) mailed but not received by the state or political  
subdivision; or
- (3) received and the cancellation mark is illegible,  
erroneous or omitted;

shall be deemed filed or made and received on the date it  
was mailed if the sender establishes by competent evidence  
that the report, claim, tax return, statement, or payment  
was deposited in the United States mail on or before the  
date for filing or paying; and in cases of such non-receipt

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of any such report, tax return, statement, or payment  
required by law to be filed or made, the sender files with  
the state or political subdivision a duplicate within thirty  
(30) days after written notification is given to the sender  
by the state or political subdivision of its non-receipt of  
such report, tax return, statement, or payment.

Section 2. If any such report, claim, tax return,  
statement, or payment is sent by United States mail and  
either registered or certified, a record authenticated by  
the United States Post Office of such registration or  
certification shall be considered competent evidence that  
the report, claim, tax return, statement, or payment was  
delivered to the state officer or state agency, or officer  
or agency of the political subdivision to which addressed,  
and the postmarked date shall be considered the date of  
registration or certification.

Section 3. If the date for filing any such report,  
claim, tax return, statement, or making any such payment  
falls upon a Saturday, Sunday, or legal holiday, such filing  
shall be considered timely if performed on the next business  
day.

-End-

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