

1                                    SENATE BILL NO. 20  
 2    INTRODUCED BY DRAKE

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 4    A BILL FOR AN ACT ENTITLED: "AN ACT TRANSFERRING THE DUTY  
 5    TO CHECK FOR PROPERTY TRANSFERS FOR INHERITANCE TAX PURPOSES  
 6    FROM THE COUNTY CLERK AND RECORDER TO THE COUNTY ASSESSOR;  
 7    AMENDING SECTIONS 91-4458 AND 91-4459, R.C.M. 1947."

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

10            Section 1. Section 91-4458, R.C.M. 1947, is amended to  
 11    read as follows:

12            "91-4458. List of deaths to be made by registrar of  
 13    vital statistics--county ~~clerks~~ assessors to receive. The  
 14    state registrar of vital statistics shall prepare on or  
 15    before the fifth of January, April, July and October of each  
 16    year a list of all deaths, together with the date of such  
 17    death, reported to him during such period and shall send a  
 18    copy of such list of deaths to the county ~~clerk~~ assessor of  
 19    each county in the state."

20            Section 2. Section 91-4459, R.C.M. 1947, is amended to  
 21    read as follows:

22            "91-4459. Checking by county ~~clerk~~ assessor of records  
 23    and transfers--report to department of revenue. The county  
 24    ~~clerk~~ assessor upon the receipt of the list of deaths  
 25    provided for in section 91-4458, shall immediately check the

1    records of his county to determine whether any of the  
 2    deceased persons whose names appear upon such list may have  
 3    made any transfer of property or of property rights within  
 4    such county during the three years preceding the death of  
 5    such person or whether such deceased person may have been  
 6    possessed of any property in such county at the time of his  
 7    death.

8            If he shall find that any such deceased person may have  
 9    made any such transfers of property or of property rights,  
 10    or have died possessed of such, he shall immediately  
 11    transmit such information to the state department of  
 12    revenue."

-End-

INTRODUCED BY

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