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Legate BILL NO. 160
B. Bayl (By request of Dept. of Revenue)

INTRODUCED BY
A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
91A-3-1004, R.C.M. 1947, TO ALLOW THE FILING OF A RECEIPT
FROM THE COUNTY TREASURER SHOWING THAT THE INHERITANCE TAX
HAS BEEN PAID."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
Section 1. Section 91A-3-1004, R.C.M. 1947, is amended
to read as follows:

"91A-3-1004. Department of revenue certificate showing
taxes paid, or receipt of county treasurer -- prerequisite
of closing estate. In all probate proceedings under this
code before final distribution to successors is made and
before any petition is granted under sections 91A-3-1001,
91A-3-1002, or 91A-3-1003, there shall have been filed with
the clerk a certificate from the department of revenue or a
receipt from the county treasurer stating that any
inheritance tax due on the assets of the estate has been
paid. This section shall not prohibit such partial
distribution as may become necessary in the course of
administration."

-End-

SB160

Approved by Committee
on Taxation

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Senate BILL NO. 160
INTRODUCED BY B. Bryant (By request of Dept. of Revenue)

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
91A-3-1004, R.C.M. 1947, TO ALLOW THE FILING OF A RECEIPT
FROM THE COUNTY TREASURER SHOWING THAT THE INHERITANCE TAX
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distribution as may become necessary in the course of
administration."

-End-

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INTRODUCED BY *Legate* BILL NO. *160*
B. Rayford (By request of Dept. of Revenue)

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
91A-3-1004, R.C.M. 1947, TO ALLOW THE FILING OF A RECEIPT
FROM THE COUNTY TREASURER SHOWING THAT THE INHERITANCE TAX
HAS BEEN PAID."

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

Section 1. Section 91A-3-1004, R.C.M. 1947, is amended
to read as follows:

"91A-3-1004. Department of revenue certificate showing
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of closing estate. In all probate proceedings under this
code before final distribution to successors is made and
before any petition is granted under sections 91A-3-1001,
91A-3-1002, or 91A-3-1003, there shall have been filed with
the clerk a certificate from the department of revenue or a
receipt from the county treasurer stating that any
inheritance tax due on the assets of the estate has been
paid. This section shall not prohibit such partial
distribution as may become necessary in the course of
administration."

-End-

THIRD READING

SB 160

1 SENATE BILL NO. 160
2 INTRODUCED BY BLAYLOCK
3 (BY REQUEST OF THE DEPARTMENT OF REVENUE)
4
5 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
6 91A-3-1004, R.C.M. 1947, TO ALLOW THE FILING OF A RECEIPT
7 FROM THE COUNTY TREASURER SHOWING THAT THE INHERITANCE TAX
8 HAS BEEN PAID."

9
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
11 Section 1. Section 91A-3-1004, R.C.M. 1947, is amended
12 to read as follows:

13 "91A-3-1004. Department of revenue certificate showing
14 taxes paid, or receipt of county treasurer -- prerequisite
15 of closing estate. In all probate proceedings under this
16 code before final distribution to successors is made and
17 before any petition is granted under sections 91A-3-1001,
18 91A-3-1002, or 91A-3-1003, there shall have been filed with
19 the clerk a certificate from the department of revenue or a
20 receipt from the county treasurer stating that any
21 inheritance tax due on the assets of the estate has been
22 paid. This section shall not prohibit such partial
23 distribution as may become necessary in the course of
24 administration."

-End-

REFERENCE BILL

SB 160