

1 *Senate* BILL NO. *180*  
 2 INTRODUCED BY *LYNCH Lee Nealy*

3  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE A THIRTY  
 5 YEAR STATUTE OF LIMITATIONS ON ALL UNPAID TAXES LEVIED AND  
 6 ASSESSED PRIOR TO SAID THIRTY YEAR PERIOD, AGAINST REAL  
 7 PROPERTY, AND TO PROVIDE FOR THE DESTRUCTION OF ALL SUCH TAX  
 8 RECORDS OVER THIRTY YEARS OLD."

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

11 Section 1. Certain unpaid taxes uncollectible --  
 12 stricken from records. All unpaid taxes, which constitute a  
 13 lien on real property in the state of Montana, levied and  
 14 assessed against real property, more than thirty (30) years  
 15 prior to the effective date of this act, whether the levy be  
 16 by general or special assessment, or by the state of  
 17 Montana, or any county, city, or political subdivision of  
 18 the state of Montana, are hereby declared to be  
 19 uncollectible and stricken from the respective tax records.

20 Section 2. Treasurers to destroy certain tax records.  
 21 The treasurer of each county, city, or town in the state of  
 22 Montana, shall destroy all tax records in his possession  
 23 more than thirty (30) years old as of the effective date of  
 24 this act which have been designated as uncollectable under  
 25 section [1 of this act].

Approved by Committee  
on Taxation

1                   SENATE BILL NO. 180  
 2                   INTRODUCED BY LYNCH, LEE, HEALY  
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 4   A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE A ~~THIRTY~~ TEN  
 5   YEAR STATUTE OF LIMITATIONS ON ALL UNPAID TAXES LEVIED AND  
 6   ASSESSED PRIOR TO SAID ~~THIRTY~~ TEN YEAR PERIOD, AGAINST REAL  
 7   PROPERTY, AND TO PROVIDE FOR THE DESTRUCTION OF ALL SUCH TAX  
 8   RECORDS OVER THIRTY YEARS OLD; AND PROVIDING AN EFFECTIVE  
 9   DATE."

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12       Section 1. Certain unpaid taxes uncollectible --  
 13   stricken from records. All unpaid taxes, which constitute a  
 14   lien on real property in the state of Montana, levied and  
 15   assessed against real property WHICH HAVE REMAINED  
 16   DELINQUENT, more than ~~thirty-(30)~~ TEN (10) years prior to  
 17   the effective date of this act, whether the levy be by  
 18   general or special assessment, or by the state of Montana,  
 19   or any county, city, or political subdivision of the state  
 20   of Montana, are hereby declared to be uncollectible and  
 21   stricken from the respective tax records.

22       Section 2. Treasurers to destroy certain tax records.  
 23   The treasurer of each county, city, or town in the state of  
 24   Montana, ~~shall~~ MAY destroy all tax records in his possession  
 25   more than thirty (30) years old ~~as-of-the-effective-date--of~~

1   ~~this--act--which-have-been-designated-as-uncollectable-under~~  
 2   ~~section-{1-of-this-act}.~~

3                   SECTION 3. THIS ACT SHALL BE EFFECTIVE JULY 1, 1976.

-End-

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