

Amended

HB BILL NO. *100*

INTRODUCED BY *Sen. Hamilton Lisa Hunsicker*

BY REQUEST OF THE DEPARTMENT OF REVENUE
Courtesy Lynch *Boyer*

A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE AMOUNT ALLOWED FOR DELINQUENT TAXES WHEN COMPUTING LEVIES FOR STATE PURPOSES FROM 12% TO 6%; AMENDING SECTIONS 84-713 AND 84-3803, R.C.M. 1947."

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

Section 1. Section 84-713, R.C.M. 1947, is amended to read as follows:

"84-713. Determination of state rate of taxation -- notice of. between the first and third Mondays of August of each year, the governor must determine the rate of state tax to be levied and collected upon the assessed valuation of the property in the state, which, after allowing ~~twelve--per cent--(12%)~~ *6%* for delinquencies in the collection of taxes, must be sufficient to raise the specific amount of the revenue required by the ~~legislative-assembly legislature~~ for state purposes. The state department of revenue must immediately thereafter transmit to the county clerk of each county a statement of such rate, and upon its receipt the county clerk must, in writing, notify the state department of revenue thereof."

Section 2. Section 84-3803, R.C.M. 1947, is amended to read as follows:

"84-3803. Rate of taxation fixed by state department. The state department of revenue must, for state purposes, for each fiscal year fix an ad valorem rate of taxation upon each ~~one--hundred--dollars \$100~~ of taxable property of the state, after allowing ~~twelve-per-cent 12%~~ for delinquencies in the taxes and for costs of collection thereof, as will raise a sufficient amount to meet the levy of the ~~legislative-assembly legislature~~ for each fiscal year."

-End-

STATE OF MONTANA

REQUEST NO. 24-77

FISCAL NOTE

Form BD-15

In compliance with a written request received January 10, 19 77, there is hereby submitted a Fiscal Note for House Bill 100 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

This bill is an act to change the amount allowed for delinquent taxes when computing levies for state purposes from 12% to 6%; amending sections 84-713 and 84-3803, R.C.M. 1947.

FISCAL IMPACT

This bill has no fiscal impact. The bill reduces the allowance for delinquency in computing state taxes levied from 12% to 6%. Historical data has shown 6% to be ample.

PREPARED BY THE DEPARTMENT OF REVENUE

Richard L. Drury for
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-13-76

Approved by Committee
on Taxation

Amended

HB BILL NO. 100

INTRODUCED BY

Paul Hamington *Lin Hammon*

BY REQUEST OF THE DEPARTMENT OF REVENUE

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-End-

HB 100

Amended.

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 2 INTRODUCED BY Sen. Harrington, Lisa Hunsicker
 3 BY REQUEST OF THE DEPARTMENT OF REVENUE Courtesy Lynch
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-End-

HB 100

HOUSE BILL NO. 100

INTRODUCED BY HARRINGTON, LIEN, HUENNEKENS, HIRSCH,
COURTNEY, LYNCH, COONEY

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