

1 H BILL NO. 321
2 INTRODUCED BY O'Keefe (for Dept of Revenue)

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO LIMIT THE DEPARTMENT
5 OF REVENUE'S OBLIGATION TO COMPUTE OR LEVY A TAX ON ANY NEW
6 TAXING JURISDICTION CREATED AFTER JANUARY 1 OF EACH YEAR."

7
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
9 Section 1. Limitation on levy and computation of tax
10 in new taxing jurisdictions. The department may not be
11 required to levy or compute a tax for any new taxing
12 jurisdiction created unless formally notified of its
13 creation by January 1 of the year in which the taxes are to
14 be levied.

-End-

HB321

STATE OF MONTANA

REQUEST NO. 159-77

FISCAL NOTE

Form BD-15

In compliance with a written request received January 24, 19 77, there is hereby submitted a Fiscal Note for House Bill 321 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 limits the Department of Revenue's obligation to compute or levy a tax on any new taxing jurisdiction created after January 1 of each year.

ASSUMPTION

This bill does not alter taxes, it merely requires new special taxing jurisdictions to notify the county assessor before January 1 in order to have taxes levied for that jurisdiction.

PREPARED BY DEPARTMENT OF REVENUE

Richard L. ...
BUDGET DIRECTOR
Office of Budget and Program Planning
Date: 1-26-77

Approved by Committee
on Taxation

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2 INTRODUCTION BY C. Reep (for Dept of Revenue) _____
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HB321

THIRD READING

1 HOUSE BILL NO. 321
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REFERENCE BILL

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