

1 H BILL NO. 584
 2 INTRODUCED BY Ramirez, FACA, Peter, F. Lopez
 3 William

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AUTHORIZE THE
 5 DIRECTOR OF REVENUE TO ENTER INTO CLOSING AGREEMENTS
 6 RELATING TO TAXES IMPOSED BY CHAPTERS 15, 49, AND 69, OF
 7 TITLE 84, R.C.M. 1947."

8
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10 Section 1. There is a new R.C.M. section in chapter
 11 15, Title 84, that reads as follows:

12 Closing agreements. (1) The director of revenue or any
 13 person authorized in writing by him is authorized to enter
 14 into an agreement with any person relating to the liability
 15 of such person in respect to the tax imposed by this act for
 16 any taxable period.

17 (2) Any such agreement shall be final and conclusive
 18 and, except upon a showing of fraud or malfeasance or
 19 misrepresentation of a material fact:

20 (a) the case may not be reopened as to matters agreed
 21 upon or the agreement modified by any officer, employee, or
 22 agent of this state; and

23 (b) in any suit, action, or proceeding under such
 24 agreement or any determination, assessment, collection,
 25 payment, abatement, refund, or credit made in accordance

INTRODUCED BILL

1 therewith, the agreement may not be annulled, modified, set
 2 aside, or disregarded.

3 Section 2. There is a new R.C.M. section in chapter
 4 49, Title 84, that reads as follows:

5 Closing agreements. (1) The director of revenue or any
 6 person authorized in writing by him is authorized to enter
 7 into an agreement with any person relating to the liability
 8 of such person in respect to the tax imposed by this act for
 9 any taxable period.

10 (2) Any such agreement shall be final and conclusive
 11 and, except upon a showing of fraud or malfeasance or
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13 (a) the case may not be reopened as to matters agreed
 14 upon or the agreement modified by any officer, employee, or
 15 agent of this state; and

16 (b) in any suit, action, or proceeding under such
 17 agreement or any determination, assessment, collection,
 18 payment, abatement, refund, or credit made in accordance
 19 therewith, the agreement may not be annulled, modified, set
 20 aside, or disregarded.

21 Section 3. There is a new R.C.M. section in chapter
 22 69, Title 84, that reads as follows:

23 Closing agreements. (1) The director of revenue or any
 24 person authorized in writing by him is authorized to enter
 25 into an agreement with any person relating to the liability

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6 (a) the case may not be reopened as to matters agreed
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9 (b) in any suit, action, or proceeding under such
10 agreement or any determination, assessment, collection,
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12 therewith, the agreement may not be annulled, modified, set
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-End-

Approved by Committee
on Taxation

HOUSE BILL NO. 584

INTRODUCED BY RAMIREZ, FAGG, PORTER, FABREGA, WILLIAMS

A BILL FOR AN ACT ENTITLED: "AN ACT TO AUTHORIZE THE DIRECTOR OF REVENUE TO ENTER INTO CLOSING AGREEMENTS RELATING TO TAXES IMPOSED BY CHAPTERS 15, 49, AND 69, OF TITLE 84, R.C.M. 1947."

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

Section 1. There is a new R.C.M. section in chapter 15, Title 84, that reads as follows:

Closing agreements. (1) The director of revenue or any person authorized in writing by him is authorized to enter into an agreement with any person relating to the liability of such person in respect to the tax imposed by this act CHAPTER for any taxable period.

(2) Any such agreement shall be final and conclusive and, except upon a showing of fraud or malfeasance or misrepresentation of a material fact:

(a) the case may not be reopened as to matters agreed upon or the agreement modified by any officer, employee, or agent of this state; and

(b) in any suit, action, or proceeding under such agreement or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance

therewith, the agreement may not be annulled, modified, set aside, or disregarded.

Section 2. There is a new R.C.M. section in chapter 49, Title 84, that reads as follows:

Closing agreements. (1) The director of revenue or any person authorized in writing by him is authorized to enter into an agreement with any person relating to the liability of such person in respect to the tax imposed by this act CHAPTER for any taxable period.

(2) Any such agreement shall be final and conclusive and, except upon a showing of fraud or malfeasance or misrepresentation of a material fact:

(a) the case may not be reopened as to matters agreed upon or the agreement modified by any officer, employee, or agent of this state; and

(b) in any suit, action, or proceeding under such agreement or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, the agreement may not be annulled, modified, set aside, or disregarded.

Section 3. There is a new R.C.M. section in chapter 69, Title 84, that reads as follows:

Closing agreements. (1) The director of revenue or any person authorized in writing by him is authorized to enter into an agreement with any person relating to the liability

1 of such person in respect to the tax imposed by this act
2 CHAPTER for any taxable period.

3 (2) Any such agreement shall be final and conclusive
4 and, except upon a showing of fraud or malfeasance or
5 misrepresentation of a material fact:

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4 49, Title 84, that reads as follows:5 Closing agreements. (1) The director of revenue or any
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