TITLE 84, R.C.M. 1947."

H	BILL NO. 584	_
INTRODUCED BY Ramire	FAGGE Porter	Talong
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A BILL FOR AN ACT ENTITLED: MAN ACT TO AUTHORIZE THE DIRECTOR OF REVENUE TO ENTER INTO CLOSING AGREEMENTS RELATING TO TAXES IMPOSED BY CHAPTERS 15, 49, AND 69, OF

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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:

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 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

INTRODUCED BILL

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

3 Section 2. There is a new R.C.M. section in chapter 4 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 for any taxable period.

- 10 (2) Any such agreement shall be final and conclusive
  11 and, except upon a showing of fraud or malfeasance or
  12 misrepresentation of a material fact:
- 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 59: Title 84: that reads as follows:

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

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(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.

Approved by Committee on <u>Taxation</u>

i	HOUSE BILL NO. 584
2	INTRODUCED BY RAMIREZ, FAGG, PORTER, FABREGA, WILLIAMS
3	
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+ DF
7	TITLE 84, R.C.M. 1947."
8	
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10	Section (* There of 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
16	<u>CHAPIER</u> for 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:
50	(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

therewith, the agreement may not be annulled, modified, set
àside, 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
<u>CHAPTER</u> for any taxable period.
(2) Ary 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

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- of such person in respect to the tax imposed by this act

  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:
- 6 (a) the case way not be reopened as to matters agreed
  7 upon or the agreement modified by any officer, employee, or
  8 agent of this state; and
- 9 (b) in any suit, action, or proceeding under such
  10 agreement or any determination, assessment, collection,
  11 payment, abatement, refund, or credit made in accordance
  12 therewith, the agreement may not be annulled, modified, set
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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.*
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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
1	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
4	into an agreement with any person relating to the liability
15	of such person in respect to the tax imposed by this act
16	<u>CHAPIER</u> for any taxable period•
7	(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,

payment, abatement, refund, or credit made in accordance

- therewith, the agreement may not be annulled, modified, set
- 3 Section 2. There is a new R.C.M. section in chapter 4 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.
- 10 (2) Any such agreement shall be final and conclusive
  11 and, except upon a showing of fraud or malfeasance or
  12 misrepresentation of a material fact:
- 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 annualled, modified, set
  20 aside, or disregarded.
- Section 3. There is a new R.C.M. section in chapter 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

- of such person in respect to the tax imposed by this set

  Lagrange of the such person in respect to the tax imposed by this set
- 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:
- 6 (a) the case may not be recipiened as to matters agreed
  7 upon or the agreement modified by any officer, employee, or
  8 agent of this state; and

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(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.

45th Legislature HB 0584/02 HB 0584/02

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6	RELATING TO TAXES IMPOSED BY CHAPTERS 15, 49, AND 69, OF
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18	and, except upon a showing of fraud or malfeasance or
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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

agreement or any determination, assessment, collection,

payment, abatement, refund, or credit made in accordance

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4	49, litle 84, that reads as follows:
5	Closing agreements. (1) The director of revenue or an
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7	into an agreement with any person relating to the liabilit
8	of such person in respect to the tax imposed by this ec
9	<u>CHAPIER</u> for any taxable period.
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2	misrepresentation of a material fact:
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4	upon or the agreement modified by any officer, employee, o
5	agent of this state; and
5	(b) in any suit, action, or proceeding under suc
7	agreement or any determination, assessment, collection
8	payment, abatement, refund, or credit made in accordance
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ı	Section 3. There is a new R.C.M. section in chapte
2	69. Fitle 84. that reads as follows:
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4	person authorized in writing by him is authorized to ente
5	into an agreement with any person relating to the liabilit
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of such person in respect to the tax imposed by this act

CHAPTER for any taxable period.

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- 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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  10 agreement or any determination, assessment, collection,
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