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Sen. S. S. S. BILL NO. *230*
M. K. K.

INTRODUCED BY _____

A BILL FOR AN ACT ENTITLED: "AN ACT RELATING TO REPORTS, CLAIMS, TAX RETURNS, AND STATEMENTS TO BE FILED WITH AND PAYMENTS MADE TO THE STATE OF MONTANA OR A POLITICAL SUBDIVISION THEREOF; TO PROVIDE FOR TIME OF FILING OR PAYING UPON MAILING, FOR PROOF OF SUCH MAILING, AND FOR FILING OR PAYING ON NONBUSINESS DAYS."

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

Section 1. Time of mailing considered time of filing. A report, claim, tax return, statement, or a payment required or authorized to be filed or made to the state of Montana, or to a political subdivision thereof, which is transmitted through the United States postal service system, mailed out not received by the state or political subdivision, or received with the cancellation mark illegible, erroneous, or omitted is filed or made and received on the date it is mailed if the sender establishes proof that the report, claim, tax return, statement, or payment was deposited in the United States postal service system on or before the date for filing or paying; and in cases of nonreceipt of a report, tax return, statement, or payment required by law to be filed or made, the sender

files with the state or political subdivision a duplicate within 30 days after written notification is given to the sender by the state or political subdivision of its nonreceipt of the report, tax return, or payment.

Section 2. Postal record proof of delivery. If a report, claim, tax return, statement, or payment is sent by United States postal service either registered or certified, a record authenticated by the United States postal service of the registration or certification is proof that the report, claim, tax return, statement, or payment was delivered to the state officer or agency or the officer or agency of the political subdivision to which it was addressed, and the postmarked date is the date of registration or certification.

Section 3. Application to holidays. If the date for filing a report, claim, tax return, statement, or making a payment falls upon a Saturday, Sunday, or legal holiday, such filing is timely if performed on the next business day.

-End-

INTRODUCED BILL

SB 230

Approved by Committee
on Business and Industry

1 SENATE BILL NO. 230
 2 INTRODUCED BY McCALLUM
 3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT RELATING TO REPORTS,
 5 CLAIMS, TAX RETURNS, AND STATEMENTS TO BE FILED WITH AND
 6 PAYMENTS MADE TO THE STATE OF MONTANA OR A POLITICAL
 7 SUBDIVISION THEREOF; TO PROVIDE FOR TIME OF FILING OR PAYING
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 16 subdivision thereof, which is transmitted through the United
 17 States postal service system, mailed but not received by the
 18 state or political subdivision, or received with the
 19 cancellation mark illegible, erroneous, or omitted is filed
 20 or made and received on the date it is mailed if the sender
 21 establishes proof that the report, claim, tax return,
 22 statement, or payment was deposited in the United States
 23 postal service system on or before the date for filing or
 24 paying; and in cases of nonreceipt of a report, tax return,
 25 statement, or payment required by law to be filed or made,

1 the sender files with the state or political subdivision a
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 3 to the sender by the state or political subdivision of its
 4 nonreceipt of the report, tax return, or payment.

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 9 of the registration or certification is proof that the
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 13 addressed, and the postmarked date is the date of
 14 registration or certification. THIS SECTION DOES NOT APPLY
 15 TO THE SECRETARY OF STATE.

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 18 payment falls upon a Saturday, Sunday, or legal holiday,
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