

HOUSE BILL 266

IN THE HOUSE

January 19, 1979	Introduced and referred to Committee on Taxation.
January 26, 1979	Committee recommend bill, as amended.
January 27, 1979	Printed and placed on members' desks.
January 29, 1979	Second reading, as amended.
January 30, 1979	Considered correctly engrossed.
January 31, 1979	Third reading, passed.

IN THE SENATE

February 1, 1979	Introduced and referred to Committee on Taxation.
April 20, 1979	Died in Committee.

1 HOUSE BILL NO. 266
2 INTRODUCED BY L. Hinant

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT AN
5 EXPLANATION OF THE LAW GOVERNING ASSESSMENT OF CERTAIN
6 AGRICULTURAL LAND BE PRINTED ON ASSESSMENT FORMS; AMENDING
7 SECTION 15-8-302, MCA."

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

10 Section 1. Section 15-8-302, MCA, is amended to read:
11 "15-8-302. Department of revenue to furnish blank
12 forms. (1) The department of revenue must furnish its agents
13 with blank forms of the statements provided for in the
14 preceding section, affixing thereto an affidavit which must
15 be substantially as follows: "I,, do swear that I am a
16 resident of the county of (naming it) and that my
17 post-office address is; that the above list contains a
18 full and correct statement of all property subject to
19 taxation which I or any firm of which I am a member or any
20 corporation, association, or company of which I am
21 president, cashier, secretary, or managing agent owned,
22 claimed, possessed, or controlled at midnight on January 1
23 last and which is not already assessed this year; that I
24 have not in any manner whatsoever transferred or disposed of
25 any property or placed any property out of said county or my

1 possession for the purpose of avoiding any assessment upon
2 the same or of making this statement; and that the debts
3 therein stated as owing by me are justly due and owing to
4 others."

5 (2) The affidavit to the statement on behalf of a firm
6 or corporation must state the principal place of business of
7 the firm or corporation and in other respects must conform
8 substantially to the preceding form.

9 (3) The time when taxes become delinquent and the time
10 of the meeting of the county tax appeal board must be stated
11 in such form.

12 (4) An explanation of the provisions of 15-7-216,
13 relating to the assessment of agricultural land on which an
14 irrigation system has recently been introduced, must be
15 printed on each form."

-End-

HB 266

Approved by Committee
on Taxation

1 HOUSE BILL NO. 266
2 INTRODUCED BY HIRSCH
3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT AN
5 EXPLANATION OF THE LAW GOVERNING ASSESSMENT OF CERTAIN
6 AGRICULTURAL LAND BE PRINTED ON ASSESSMENT FORMS; AMENDING
7 SECTION 15-8-302, MCA."
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9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10 Section 1. Section 15-8-302, MCA, is amended to read:
11 "15-8-302. Department of revenue to furnish blank
12 forms. (1) The department of revenue must furnish its agents
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20 corporation, association, or company of which I am
21 president, cashier, secretary, or managing agent owned,
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24 have not in any manner whatsoever transferred or disposed of
25 any property or placed any property out of said county or my

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3 therein stated as owing by me are justly due and owing to
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6 or corporation must state the principal place of business of
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10 of the meeting of the county tax appeal board must be stated
11 in such form.

12 ~~(4) An explanation of the provisions of 15-7-216~~
13 ~~relating to the assessment of agricultural land on which an~~
14 ~~irrigation system has recently been introduced, must be~~
15 ~~printed on each form."~~

16 ~~SECTION 2. EFFECTIVE DATE. THIS ACT IS EFFECTIVE ON~~
17 ~~JANUARY 1, 1980.~~

-End-

SECOND READING

HOUSE BILL NO. 266
INTRODUCED BY HIRSCH

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT AN EXPLANATION OF THE LAW GOVERNING ASSESSMENT OF CERTAIN AGRICULTURAL LAND BE PRINTED ON ASSESSMENT FORMS; AMENDING SECTION 15-8-302, MCA; AND PROVIDING AN EFFECTIVE DATE."

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

Section 1. Section 15-8-302, MCA, is amended to read:

"15-8-302. Department of revenue to furnish blank forms. (1) The department of revenue must furnish its agents with blank forms of the statements provided for in the preceding section, affixing thereto an affidavit which must be substantially as follows: "I,, do swear that I am a resident of the county of (naming it) and that my post-office address is; that the above list contains a full and correct statement of all property subject to taxation which I or any firm of which I am a member or any corporation, association, or company of which I am president, cashier, secretary, or managing agent owned, claimed, possessed, or controlled at midnight on January 1 last and which is not already assessed this year; that I have not in any manner whatsoever transferred or disposed of any property or placed any property out of said county or my

possession for the purpose of avoiding any assessment upon the same or of making this statement; and that the debts therein stated as owing by me are justly due and owing to others."

(2) The affidavit to the statement on behalf of a firm or corporation must state the principal place of business of the firm or corporation and in other respects must conform substantially to the preceding form.

(3) The time when taxes become delinquent and the time of the meeting of the county tax appeal board must be stated in such form.

(4) An explanation of the provisions of 15-7-216, relating to the assessment of agricultural land on which an irrigation system has recently been introduced, must be printed on each form."

SECTION 2. EFFECTIVE DATE. THIS ACT IS EFFECTIVE ON JANUARY 1, 1980.

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