

CHAPTER NO. 167

HOUSE BILL NO. 369

INTRODUCED BY H. ROBBINS, GILLIGAN

BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE HOUSE

January 24, 1979	Introduced and referred to Committee on Judiciary.
January 31, 1979	Committee recommend bill do pass as amended. Report adopted.
February 1, 1979	Printed and placed on members' desks.
February 2, 1979	Second reading, do pass.
February 3, 1979	Considered correctly engrossed.
February 5, 1979	Third reading, passed. Transmitted to second house.

IN THE SENATE

February 6, 1979	Introduced and referred to Committee on Judiciary.
March 3, 1979	Committee recommend bill be concurred in. Report adopted.
March 6, 1979	Second reading, concurred in.
March 8, 1979	Third reading, concurred in.

IN THE HOUSE

March 9, 1979	Returned from second house. Concurred in. Sent to enrolling. Reported correctly enrolled.
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 2 INTRODUCED BY H. Robbins Milligan
 3 BY REQUEST OF THE DEPARTMENT OF REVENUE

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 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO MODIFY THE PROCEDURE
 6 FOR EXECUTING WARRANTS ISSUED BY THE DEPARTMENT OF REVENUE
 7 FOR THE COLLECTION OF UNPAID INDIVIDUAL INCOME TAX;
 8 PROVIDING THAT THE DEPARTMENT OF REVENUE'S DESIGNATED AGENT
 9 MAY MAKE NOTICE OF LEVY BY MAIL; PROVIDING THAT LEVIES ON
 10 SALARIES AND WAGES CONTINUE IN EFFECT UNTIL THE AMOUNT DUE
 11 HAS BEEN RECOVERED; AMENDING SECTION 15-30-311, MCA;
 12 PROVIDING AN IMMEDIATE EFFECTIVE DATE."

13
 14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

15 Section 1. Section 15-30-311, MCA, is amended to read:
 16 "15-30-311. Levy upon and sale of property. (1) If any
 17 tax imposed by this chapter, except 15-30-221 through
 18 15-30-228, or any portion of such tax is not paid within 60
 19 days after the same becomes due, the department shall issue
 20 a warrant under its official seal directed to the sheriff of
 21 any county of the state commanding him to levy upon and sell
 22 the real and personal property of the person owing the same
 23 found within his county for the payment of the amount
 24 thereof, with the added penalties, interest, and the cost of
 25 executing the warrant, and to return such warrant to the

1 department and pay to it the money collected by virtue
 2 thereof by a time to be therein specified, not more than 60
 3 days from the date of the warrant.

4 (2) The sheriff shall, within 5 days after the receipt
 5 of the warrant, file with the clerk of the district court of
 6 his county a copy thereof, and thereupon the clerk shall
 7 enter in the judgment docket, in the column for judgment
 8 debtors, the name of the taxpayer mentioned in the warrant
 9 and, in appropriate columns, the amount of the tax or
 10 portion thereof and penalties for which the warrant is
 11 issued and the date when such copy is filed. Thereupon the
 12 amount of such warrant so docketed shall become a lien upon
 13 the title to and interest in real property or chattels real
 14 of the person against whom it is levied in the same manner
 15 as a judgment docketed in the office of such clerk.

16 (3) The sheriff shall thereupon proceed upon the same
 17 in all respects, with like effect, and in the same manner
 18 prescribed by law in respect to executions issued against
 19 property upon judgments of a court of record and shall be
 20 entitled to the same fees for his services in executing the
 21 warrant, to be collected in the same manner. In the
 22 discretion of the department, a warrant of like terms,
 23 force, and effect may be issued and directed to any agent
 24 authorized to collect income taxes and, in the execution
 25 thereof, such agent shall have the powers conferred by law

1 upon sheriffs but shall be entitled to no fee or
2 compensation in excess of actual expenses paid in the
3 performance of such duty. In the execution of such warrants,
4 a notice of levy issued by the department's authorized agent
5 may be served by mail.

6 (4) A levy on salaries or wages is of continuous
7 effect until the amount of the tax, penalty, and interest
8 has been recovered by the department.

9 ~~(4)~~(5) If a warrant be returned not satisfied in full,
10 the department shall have the same remedies to enforce the
11 claim for taxes against the taxpayer as if the people of the
12 state had recovered judgment against the taxpayer for the
13 amount of the tax."

14 Section 2. Effective date. This act is effective on
15 passage and approval.

-End-

Approved by Committee
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6 ~~(4) A levy on salaries or wages is of continuous~~
7 ~~effect until the amount of the tax, penalty, and interest~~
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9 ~~(4)(4)~~ If a warrant be returned not satisfied in
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