CHAPTER NO. _16.7____.

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 SENA	ATE
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 HOUS	SE

IN THE HOUSE

March 9, 1979

Returned from second house. Concurred in. Sent to enrolling.

Reported correctly enrolled.

LC 1088/01

House BILL NO. 369 INTRODUCED BY H. Rog. Com Killion 1 2 3 BY REQUEST OF THE DEPARTMENT OF REVENUE 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO MODIFY THE PROCEDURE 5 6 FOR EXECUTING WARRANTS ISSUED BY THE DEPARTMENT OF REVENUE FOR THE COLLECTION OF UNPAID INDIVIDUAL INCOME TAX: 7 PROVIDING THAT THE DEPARTMENT OF REVENUE'S DESIGNATED AGENT 8 9 MAY MAKE NOTICE OF LEVY BY MAIL; PROVIDING THAT LEVIES ON SALARIES AND WAGES CONTINUE IN EFFECT UNTIL THE AMOUNT DUE 10 BEEN RECOVERED: AMENDING SECTION 15-30-311+ MCA: 11 HAS PROVIDING AN IMMEDIATE EFFECTIVE DATE." 12 13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 14 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 a warrant under its official seal directed to the sheriff of 20 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 executing the warrant, and to return such warrant to the 25

department and pay to it the money collected by virtue
 thereof by a time to be therein specified, not more than 60
 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 enter in the judgment docket, in the column for judgment 7 debtors, the name of the taxpayer mentioned in the warrant 8 9 and, in appropriate columns, the amount of the tax or 10 portion thereof and penalties for which the warrant is issued and the date when such copy is filed. Thereupon the 11 12 amount of such warrant so docketed shall become a lien upon 13 the title to and interest in real property or chattels real of the person against whom it is levied in the same manner 14 15 as a judyment 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 discretion of the department, a warrant of like terms, 22 23 force, and effect may be issued and directed to any acent authorized to collect income taxes and, in the execution Ζ4 thereof, such agent shall have the powers conferred by law 25

> -2- HB369 INTRODUCED BILL

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upon sheriffs but shall be entitled to no fee or 1 compensation in excess of actual expenses paid in the 2 performance of such duty. In the execution of such warrants: 3 a notice of levy issued by the department's authorized agent 4 may be served by mails 5 (4) A levy on salaries or wages is of continuous 6 7 effect until the amount of the tax. genalty. 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.

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Approved by Committee on Judiciary

1	HOUSE BILL NO. 369
2	INTRODUCED BY H. ROBBINS, GILLIGAN
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 <u>certified</u> mail; providing-that
10	LEV IES-ON-SALARIES-AND-WASES-CONTINUE-IHEFFECTUNTILTHE
11	A nountBueHas-Been-Recovered; Amending Section 15-30-311,
12	NCA; PROVIDING AN INNEDIATE EFFECTIVE DATE.*

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

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

2 thereof by a time to be therein specified, not more than 60 days from the date of the warrant. 3 (2) The sheriff shall, within 5 days after the receipt 4 5 of the warrant, file with the clerk of the district court of his county a copy thereof, and thereupon the clerk shall 6 7 enter in the judgment docket, in the column for judgment debtors, the name of the taxpayer mentioned in the warrant 8 9 and, in appropriate columns, the amount of the tax or portion thereof and penalties for which the warrant is 10 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 in all respects, with like effect, and in the same manner 17 18 prescribed by law in respect to executions issued against 19 property upon judgments of a court of record and shall be entitled to the same fees for his services in executing the 20 21 warrant, to be collected in the same manner. In the 22 discretion of the department, a warrant of like terms,

department and pay to it the money collected by virtue

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

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upon sheriffs but shall be entitled to no fee or 1 2 compensation in excess of actual expenses paid in the performance of such duty. In the execution of such warrants. 3 a notice of levy issued by the department's authorized agent 4 may be served by CERTIFIED mails 5 itt-t-levy--on--seleries--or--weges--is-of-continuous 6 7 offect-until-the second-of-the toxy-penalty--end-interest hes-been-recovered-by-the-departments 8 9 (4)(5)(4) If a warrant be returned not satisfied in fully the department shall have the same remedies to enforce 10 the claim for taxes against the taxpayer as if the people of 11 the state had recovered judgment against the taxpayer for 12 the amount of the tax.* 13 14 Section 2. Effective date. This act is effective on 15 passage and approval.

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HOUSE BILL NO. 369 INTRODUCED BY H. ROBBINS, GILLIGAN BY REQUEST OF THE DEPARTMENT OF REVENUE A BILL FOR AN ACT ENTITLED: "AN ACT TO MODIFY THE PROCEDURE FOR EXECUTING WARRANTS ISSUED BY THE DEPARTMENT OF REVENUE FOR THE COLLECTION OF UNPAID INDIVIDUAL INCOME TAX; PROVIDING THAT THE DEPARTMENT OF REVENUE'S DESIGNATED AGENT MAY MAKE NOTICE OF LEVY BY <u>CERTIFIED</u> MAIL; PROVIDING-THAT LEVIES-ON-SALARIES-AND-WAGES-CONTINUE-IN--EFFECT--UNTIL--THE

 11
 AMOUNT--DUE--HAS-BEEN-RECOVERED; AMENDING SECTION 15-30-311.

 12
 MCA; PROVIDING AN INHEDIATE EFFECTIVE DATE."

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department and pay to it the money collected by virtue
 thereof by a time to be therein specified, not more than 60
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THIRD READING

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H8 0369/03

HOUSE BILL ND. 369 1 INTRODUCED BY H. ROBBINS. GILLIGAN 2 BY REQUEST OF THE DEPARTMENT OF REVENUE 3 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO MODIFY THE PROCEDURE 5 FOR EXECUTING WARRANTS ISSUED BY THE DEPARTMENT OF REVENUE 6 FOR THE COLLECTION OF UNPAID INDIVIDUAL INCOME TAX; 7 PROVIDING THAT THE DEPARTMENT OF REVENUE'S DESIGNATED AGENT 8 9 MAY MAKE NOTICE OF LEVY BY CERTIFIED MAIL: PROVIDING-THAT LEVIES-ON-SALARIES-AND-WAGES-EONIINUE-IN--EFFEGI--UNIIL--IHE 10 11 HCA; PROVIDING AN IMMEDIATE EFFECTIVE DATE." 12 13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 14 Section 1. Section 15-30-311, MCA, is amended to read: 15 "15-30-311. Levy upon and sale of property. (1) If any 16 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 days after the same becomes due, the department shall issue 19 20 a warrant under its official seal directed to the sheriff of any county of the state commanding him to levy upon and sell 21 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

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REFERENCE BILL

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-End-

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