

CHAPTER NO. 195

HOUSE BILL NO. 499

INTRODUCED BY JOHNSON, QUILICI, LORY, TOWE

BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE HOUSE

January 31, 1979	Introduced and referred to Committee on Taxation.
February 15, 1979	Committee recommend bill do pass. Report adopted.
February 16, 1979	Second reading, do pass.
February 19, 1979	Considered correctly engrossed. Third reading, passed. Transmitted to second house.

IN THE SENATE

February 20, 1979	Introduced and referred to Committee on Taxation.
March 3, 1979	Committee recommend bill be concurrred in. Report adopted.
March 6, 1979	Second reading, concurrred in.
March 9, 1979	Third reading, concurrred in.

IN THE HOUSE

March 10, 1979	Returned from second house. Concurrred in. Sent to enrolling. Reported correctly enrolled.
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1 *House* BILL NO. *499*
 2 INTRODUCED BY *Johnson, Embler, Loggins*
 3 BY REQUEST OF THE DEPARTMENT OF REVENUE

4
 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO PERMIT THE
 6 DEPARTMENT OF REVENUE TO COMPUTE THE CONSUMER COUNSEL FEE
 7 OWED BY A REGULATED COMPANY IF THE COMPANY FAILS TO FILE A
 8 GROSS REVENUE STATEMENT; PROVIDING FOR A PENALTY AND
 9 INTEREST FOR FAILURE TO FILE A STATEMENT OR FOR FAILURE TO
 10 PAY FEES; PROVIDING THAT UNPAID FEES, PENALTIES, AND
 11 INTEREST ARE A LIEN ON THE REAL PROPERTY OF THE REGULATED
 12 COMPANY."

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

15 Section 1. Computation and collection of fee in
 16 absence of statement -- penalty and interest. (1) If a
 17 regulated company or an officer or employee of a regulated
 18 company fails, neglects, or refuses to file the statement
 19 required by 69-1-223(2), the department of revenue may after
 20 the time for filing has expired proceed to inform itself, as
 21 best it may, regarding the regulated company's gross
 22 operating revenue from all activities regulated by the
 23 commission within the state for the calendar quarter,
 24 quarters, or portion thereof and may determine and fix the
 25 amount of the consumer counsel fee due.

1 (2) The department may add to the amount of the fee
 2 computed under subsection (1), in addition to any other
 3 penalty provided by law, a penalty of 10% thereof plus
 4 interest at the rate of 1% per month or fraction of month
 5 computed on the total amount of fee and penalty. Interest is
 6 computed from the date the fee is due to the date of
 7 payment.

8 (3) The department of revenue shall mail to the
 9 regulated company a letter setting forth the amount of the
 10 fee, penalty, and interest and notifying the company that
 11 payment of the full amount of the fee, penalty, and interest
 12 must be remitted within 15 days of the regulated company's
 13 receipt of the letter; otherwise a lien may be filed.

14 (4) The 10% penalty may be waived by the department of
 15 revenue if reasonable cause for failure and neglect to file
 16 the statement is provided to the department.

17 Section 2. Failure to pay fee -- penalty and interest
 18 -- collection of fee. (1) If a regulated company or an
 19 officer or employee of a regulated company files the
 20 statement required by 69-1-223(2) but fails, neglects, or
 21 refuses to pay the fee due within the time required, the
 22 department of revenue may after the time for payment has
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13 Section 3. Fee, penalty, and interest as lien. The
 14 fee, penalty, and interest due from a regulated company are
 15 a lien upon all real property of the regulated company
 16 within a county when the department of revenue files a
 17 certified copy of the amounts due in the office of the clerk
 18 of court of the county where the property is located. The
 19 lien has precedence over any claim, lien, or demand
 20 thereafter filed and recorded and may be enforced in the
 21 name of the state of Montana in the same manner as judgment
 22 liens are enforced by law.

23 Section 4. Codification. Sections 1 through 3 are
 24 intended to be codified as an integral part of Title 69,
 25 chapter 1, part 2, and the provisions contained in Title 69,

1 chapter 1, part 2 and Title 69, chapter 2, apply to sections
 2 1 through 3.

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