

HOUSE BILL NO. 77

INTRODUCED BY HARPER

BY REQUEST OF THE DEPARTMENT OF LABOR AND INDUSTRY

IN THE HOUSE

January 6, 1981	Introduced and referred to Committee on Labor and Industry.
January 8, 1981	Committee recommend bill do pass. Report adopted.
January 9, 1981	Bill printed and placed on members' desks.  Second reading, do pass.
January 10, 1981	Considered correctly engrossed.  Third reading, passed. Transmitted to Senate.

IN THE SENATE

January 12, 1981	Introduced and referred to Committee on Labor and Employment Relations.
January 22, 1981	Committee recommend bill be concurred in. Report adopted.
January 24, 1981	Second reading, concurred in.
January 27, 1981	Third reading, concurred in.

IN THE HOUSE

January 28, 1981	Returned from Senate. Concurred in. Sent to enrolling.  Reported correctly enrolled.
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 2    INTRODUCED BY HARPER  
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 4

5    A BILL FOR AN ACT ENTITLED:    "AN ACT TO AMEND SECTION  
 6    39-51-1301, MCA, TO ELIMINATE THE PENALTY FOR LATE  
 7    UNEMPLOYMENT CONTRIBUTION REPORTS."  
 8

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

10           Section 1. Section 39-51-1301, MCA, is amended to  
 11    read:

12           "39-51-1301. Penalty and interest on past-due  
 13    contributions. ~~(1) Contribution reports not made and filed~~  
 14    ~~on the date on which they are due as provided by~~  
 15    ~~subsections (1) and (2) of 39-51-1103, shall be subject to a~~  
 16    ~~penalty assessment of \$10.~~ Contributions unpaid on the date  
 17    on which they are due and payable, as provided by  
 18    subsections (1) and (2) of 39-51-1103 and 39-51-1125, shall  
 19    be subject to a penalty assessment of \$10 or 10% of the  
 20    contribution due, whichever is greater, and shall bear  
 21    interest at the rate of 1% per month.

22           (2) Interest and penalties collected pursuant to this  
 23    section shall be paid into the unemployment insurance trust  
 24    fund.

25           (3) When failure to pay contributions in an time and

1    ~~before delinquency~~ was not caused by willful intent of the  
 2    employer ~~and for good cause shown~~, the division may abate  
 3    the penalty ~~for late filing or late payment or both~~ and  
 4    ~~interest. Interest shall also be subject to abatement."~~

-End-

*HB 77*

Approved by Committee  
on Labor & Employment  
Relations

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-End-

SECOND READING

HB-7

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REFERENCE BILL