

Senate Bill 53

In The Senate

January 5, 1981

Introduced and referred
to Committee on Taxation.

February 20, 1981

Committee recommend bill
do not pass.

1 SENATE BILL NO. 53
 2 INTRODUCTION BY B. BROWN
 3 BY REQUEST OF THE DEPARTMENT OF REVENUE
 4
 5 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
 6 15-1-401, MCA, TO EXTEND THE PERIOD FOR BRINGING AN ACTION
 7 TO PROTEST STATE LICENSE FEES OR TAXES FROM 60 DAYS TO 90
 8 DAYS AND TO PROVIDE FOR NOTICE TO THE DEPARTMENT OF REVENUE
 9 WITHIN 10 DAYS OF FILING SUCH AN ACTION."
 10
 11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 12 Section 1. Section 15-1-401, MCA, is amended to read:
 13 "15-1-401. Payment of license fees under protest --
 14 action to recover. (1) Whenever any license fee or tax is
 15 demanded of any person for the use and benefit of the state
 16 of Montana and the same is considered unlawful by the person
 17 from whom the same is demanded, such person may pay the
 18 same, or so much thereof as may be considered unlawful,
 19 under written protest, specifying the grounds of protest, to
 20 the state agency or officer responsible for collecting the
 21 license fee or tax.
 22 (2) The person paying or his legal representative may
 23 bring an action in a court of competent jurisdiction against
 24 the state agency or officer responsible for collecting the
 25 license fee or tax to recover the same, without interest.

1 Any action instituted to recover any license fee or tax paid
 2 under protest must be commenced and summons and copy of
 3 complaint served within 60 20 days after the date of payment
 4 thereof to the state agency or officer responsible for
 5 collecting the license fee or tax. ~~Whenever the department~~
 6 ~~of revenue is not served with the summons and complaint, the~~
 7 ~~complainant shall notify the department in writing of the~~
 8 ~~commencement of the suit within 10 days of filing the~~
 9 ~~action.~~ If such action is decided adversely to the state,
 10 the state treasurer shall, upon receiving a copy of the
 11 final judgment in such action, refund such license fee or
 12 tax to the person in whose favor such judgment is rendered."

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