

SENATE BILL NO. 54  
INTRODUCED BY B. BROWN  
BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE SENATE

January 5, 1981	Introduced and referred to Committee on Taxation.
January 15, 1981	Committee recommend bill do pass as amended. Report adopted.
January 16, 1981	Bill printed and placed on members' desks.
January 17, 1981	Second reading, do pass.
January 19, 1981	Considered correctly engrossed.
January 20, 1981	Third reading, passed. Transmitted to House.

IN THE HOUSE

January 21, 1981	Introduced and referred to Committee on Taxation.
March 9, 1981	Committee recommend bill be concurred in. Report adopted.
March 10, 1981	Second reading, concurred in.
March 12, 1981	Third reading, concurred in. Ayes, 96; Noes, 0.

IN THE SENATE

March 13, 1981	Returned from House. Concurred in. Sent to enrolling. Reported correctly enrolled.
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5 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
6 15-2-303, MCA, TO REQUIRE SERVICE OF THE APPEAL PETITION ON  
7 THE DEPARTMENT OF REVENUE IN THE CASE OF AN APPEAL FROM A  
8 DECISION OF THE STATE TAX APPEAL BOARD."

9

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

11                Section 1. Section 15-2-303, MCA, is amended to read:  
12                "15-2-303. Judicial review of contested cases. (1) Any  
13 party to an appeal before the state tax appeal board who is  
14 aggrieved by a final decision in a contested case is  
15 entitled to judicial review under this part.

16                (2) Proceedings for review shall be instituted by  
17 filing a petition in district court in the county wherein  
18 the taxable property or some portion thereof is located  
19 (except the taxpayer may, at his option, file in the  
20 district court of the first judicial district) and serving a  
21 copy of the petition on the state tax appeal board and the  
22 department of revenue within 30 days after service of the  
23 final decision of the state tax appeal board or, if a  
24 rehearing is requested, within 30 days after the decision  
25 thereon. All parties to the appeal shall cause to be served

1                on the state tax appeal board a copy of all pleadings and  
2 documents they shall file in such proceedings.

3                (3) Notwithstanding any other provision, proceedings  
4 for review of a decision by the state tax appeal board by a  
5 company under the jurisdiction of the public service  
6 commission shall be instituted in the district court of the  
7 first judicial district.

8                (4) Notwithstanding the provisions of 2-4-704(1), the  
9 court may, for good cause shown, permit additional evidence  
10 to be introduced."

-End-

Approved by Committee  
on Taxation

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6           15-2-303, MCA, TO REQUIRE SERVICE OF THE APPEAL PETITION ON  
7           THE DEPARTMENT OF REVENUE ~~AND TO ELIMINATE THE REQUIREMENT~~  
8           ~~OF SERVICE ON THE STATE TAX APPEAL BOARD~~ IN THE CASE OF AN  
9           APPEAL FROM A DECISION OF THE STATE TAX APPEAL BOARD; ~~TO~~  
10          ~~REQUIRE THE DEPARTMENT OF REVENUE TO NOTIFY THE STATE TAX~~  
11          ~~APPEAL BOARD OF APPEALS; TO ELIMINATE THE REQUIREMENT THAT~~  
12          ~~THE STATE TAX APPEAL BOARD BE SERVED WITH ALL PLEADINGS AND~~  
13          ~~DOCUMENTS; AND TO REQUIRE THAT THE DEPARTMENT OF REVENUE~~  
14          ~~FURNISH THE STATE TAX APPEAL BOARD WITH COPIES OF PLEADINGS~~  
15          ~~AND DOCUMENTS UPON REQUEST OF THE BOARD."~~

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8           ~~BE SERVED ON THE STATE TAX APPEAL BOARD A COPY OF ALL~~  
9           ~~PLEADINGS AND DOCUMENTS THEY SHALL FILE IN SUCH PROCEEDINGS~~  
10          ~~THE DEPARTMENT OF REVENUE SHALL PROMPTLY NOTIFY THE STATE~~  
11          ~~TAX APPEAL BOARD IN WRITING OF ANY JUDICIAL REVIEW BUT~~  
12          ~~FAILURE TO DO SO SHALL HAVE NO EFFECT ON THE JUDICIAL~~  
13          ~~REVIEW. THE DEPARTMENT OF REVENUE SHALL, ON REQUEST, SUBMIT~~  
14          ~~TO THE STATE TAX APPEAL BOARD A COPY OF ALL PLEADINGS AND~~  
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16           (3) Notwithstanding any other provision, proceedings  
17          for review of a decision by the state tax appeal board by a  
18          company under the jurisdiction of the public service  
19          commission shall be instituted in the district court of the  
20          first judicial district.

21           (4) Notwithstanding the provisions of 2-4-704(1), the  
22          court may, for good cause shown, permit additional evidence  
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-End-

SECOND READING

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8 OF SERVICE ON THE STATE TAX APPEAL BOARD IN THE CASE OF AN  
9 APPEAL FROM A DECISION OF THE STATE TAX APPEAL BOARD; TO  
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4 ~~department of revenue OR TAXPAYER~~ within 30 days after  
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