

SENATE BILL NO. 134

INTRODUCED BY ELLIOTT, KEATING

BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE SENATE

January 15, 1981	Introduced and referred to Committee on Taxation.
February 14, 1981	Committee recommend bill do pass as amended. Report adopted.
February 16, 1981	Bill printed and placed on members' desks.
February 17, 1981	Second reading, do pass.
February 18, 1981	Correctly engrossed.
February 19, 1981	Third reading, passed. Ayes, 47; Noes, 1. Transmitted to House.

IN THE HOUSE

February 20, 1981	Introduced and referred to Committee on Taxation.
March 16, 1981	Committee recommend bill be concurred in. Report adopted.
March 18, 1981	Second reading, concurred in.
March 20, 1981	Third reading, concurred in. Ayes, 83; Noes. 10.

IN THE SENATE

March 21, 1981	Returned from House. Concurred in. Sent to enrolling. Reported correctly enrolled.
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SENATE BILL NO. 134  
INTRODUCED BY Thiott Keating  
BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION 15-30-144, MCA, TO PROVIDE FOR AN AUTOMATIC EXTENSION OF 6 MONTHS FOR FILING INCOME TAX RETURNS WITH NO ADDITIONAL EXTENSIONS OF TIME EXCEPT FOR MEMBERS OF THE MILITARY AND PERSONS LIVING OR TRAVELING OUTSIDE THE UNITED STATES OR PUERTO RICO; PROVIDING AN APPLICABILITY DATE."

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

Section 1. Section 15-30-144, MCA, is amended to read:

"15-30-144. Time for filing -- extensions of time. (1)

Returns shall be made to the department on or before the 15th day of the 4th month following the close of the taxpayer's fiscal year, or if the return is made on the basis of the calendar year, then the return shall be made on or before the 15th day of April following the close of the calendar year. Each return shall set forth such facts as the department may--deem considers necessary for the proper enforcement of this chapter. There shall be annexed to such return the affidavit or affirmation of the persons making the return to the effect that the statements contained therein are true. Blank forms of return shall be furnished

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by the department upon application, but failure to secure the form shall not relieve any taxpayer of the obligation to make any return required under this law. Every taxpayer liable for a tax under this law shall pay a minimum tax of \$1.

(2) ~~Effective--with--returns--to--be--filed--for--taxable years--ending--on--and--after--December--31--1974--on~~ An automatic ~~2-month~~ 6-month extension of time for filing a return is allowed, provided that on or before the due date of the return, an application is made on forms available from the department or in writing to the department. The department may grant an additional extension of time for filing a return to a member of the armed forces of the United States or a person living or traveling outside the United States or Puerto Rico whenever in ~~its~~ the department's judgment good cause exists, and the department shall keep a record of every such extension and the reason therefor. Except in the case of members of the armed forces of the United States and persons living or traveling outside the United States or Puerto Rico, no extension may be granted for more than 6 months from the due date of the return prescribed in subsection (1) of this section."

Section 2. Applicability. This act applies to tax years beginning after December 31, 1980.

-End-

-2-

INTRODUCED BILL  
SB 134

Approved by Committee  
on Taxation

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