

HOUSE BILL NO. 133

INTRODUCED BY WILLIAMS

BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE

IN THE HOUSE

January 8, 1983	Introduced and referred to Committee on Taxation.
January 13, 1983	Committee recommend bill do pass as amended. Report adopted.
January 14, 1983	Bill printed and placed on members' desks.
January 15, 1983	Second reading, do pass.
January 17, 1983	Considered correctly engrossed.
January 18, 1983	Third reading, passed. Transmitted to Senate.

IN THE SENATE

January 19, 1983	Introduced and referred to Committee on Taxation.
February 4, 1983	Committee recommend bill be concurred in as amended. Report adopted.
February 8, 1983	Second reading, concurred in.
February 10, 1983	Third reading, concurred in. Ayes, 48; Noes, 0.

IN THE HOUSE

February 10, 1983

Returned to House with
amendments.

February 12, 1983

Second reading, amendments
concurred in.

February 14, 1983

Third reading, amendments
concurred in. Sent to
enrolling.

Reported correctly enrolled.

1 House BILL NO. 133
2 INTRODUCED BY Williams
3 BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE
4
5 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR THE
6 IMPOSITION OF A PENALTY FOR FAILURE TO FILE WITHHOLDING
7 RETURNS AND FORMS W-2 AS REQUIRED BY STATUTE; AMENDING
8 SECTION 15-30-207, MCA; AND PROVIDING AN EFFECTIVE DATE AND
9 AN APPLICABILITY CLAUSE."
10
11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12 Section 1. Section 15-30-207, MCA, is amended to read:
13 "15-30-207. Annual statement by employer. (1) Every
14 employer shall, on or before February 15 in each year, file
15 with the department a statement in such form and summarizing
16 such information as the department ~~shall require~~ requires,
17 including the total wages paid to each employee during the
18 preceding calendar year or any part thereof and showing the
19 total amount of the federal income tax deducted and withheld
20 from such wages and the total amount of the tax deducted and
21 withheld therefrom under the provisions of 15-30-201 through
22 15-30-209.
23 (2) ~~Said~~ The annual statement filed by an employer
24 ~~shall~~ with respect to the wage payments reported therein
25 ~~constitute~~ constitutes full compliance with the requirements

1 of 15-30-301 relating to the duties of information agents,
2 and no additional information return ~~shall be~~ is required
3 with respect to such wage payments.
4 ~~(3) In addition to any other penalty provided by law,~~
5 ~~the failure of an employer to furnish a statement as~~
6 ~~required by subsection (1) subjects the employer to a~~
7 ~~penalty of \$20 for each failure. This penalty may be abated~~
8 ~~by the department upon a showing of good cause by the~~
9 ~~employer. The penalty may be collected in the same manner as~~
10 ~~are other tax debts."~~
11 NEW SECTION. Section 2. Effective date --
12 applicability. This act is effective on passage and approval
13 and applies to annual wage statements for wages paid during
14 or after calendar year 1983.

-End-

INTRODUCED BILL

-2-

HB 133

Approved by Committee
on Taxation *As Amended*

HOUSE BILL NO. 133

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BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR THE IMPOSITION OF A PENALTY FOR FAILURE TO FILE WITHHOLDING RETURNS AND FORMS W-2 AS REQUIRED BY STATUTE; AMENDING SECTION 15-30-207, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY CLAUSE."

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

Section 1. Section 15-30-207, MCA, is amended to read:

"15-30-207. Annual statement by employer. (1) Every employer shall, on or before February 15 in each year, file with the department a WAGE AND TAX statement FOR EACH EMPLOYEE in such form and summarizing such information as the department ~~shall require~~ requires, including the total wages paid to each IHE employee during the preceding calendar year or any part thereof and showing the total amount of the federal income tax deducted and withheld from such wages and the total amount of the tax deducted and withheld therefrom under the provisions of 15-30-201 through 15-30-209.

(2) ~~Said~~ The annual statement filed by an employer ~~shall~~ with respect to the wage payments reported therein

~~constitute~~ constitutes full compliance with the requirements of 15-30-301 relating to the duties of information agents, and no additional information return ~~shall~~ is required with respect to such wage payments.

(3) In addition to any other penalty provided by law, the failure of an employer to furnish a statement as required by subsection (1) subjects the employer to a penalty of \$20 for each failure. This penalty may be abated by the department upon a showing of good cause by the employer. The penalty may be collected in the same manner as are other tax debts."

NEW SECTION. Section 2. Effective date — applicability. This act is effective on passage and approval and applies to annual wage statements for wages paid during or after calendar year 1983.

-End-

SECOND READING

1 HOUSE BILL NO. 133

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17 the department ~~shall require~~ requires, including the total
18 wages paid to each ~~IHE~~ employee during the preceding
19 calendar year or any part thereof and showing the total
20 amount of the federal income tax deducted and withheld from
21 such wages and the total amount of the tax deducted and
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6 the failure of an employer to furnish a statement as
7 required by subsection (1) subjects the employer to a
8 penalty of \$20 for each failure. This penalty may be abated
9 by the department upon a showing of good cause by the
10 employer. The penalty may be collected in the same manner as
11 are other tax debts."

12 NEW SECTION. Section 2. Effective date --
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14 and applies to annual wage statements for wages paid during
15 or after calendar year 1983.

-End-

February 4, 1983

SENATE STANDING COMMITTEE REPORT
(Taxation)

That House Bill No. 133 be amended as follows:

1. Page 2, line 8.

Following: "of"

Strike: "\$20"

Insert: "\$5"

Following: "failure"

Insert: ", provided that the minimum penalty for failure to
file the statements required on or before February 15 of each
year shall be \$50"

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6 ~~the failure of an employer to furnish a statement as~~
7 ~~required by subsection (1) subjects the employer to a~~
8 ~~penalty of \$20 \$5 for each failure, PROVIDED THAT THE~~
9 ~~MINIMUM PENALTY FOR FAILURE TO FILE THE STATEMENTS REQUIRED~~
10 ~~ON OR BEFORE FEBRUARY 15 OF EACH YEAR SHALL BE \$50. This~~
11 ~~penalty may be abated by the department upon a showing of~~
12 ~~good cause by the employer. The penalty may be collected in~~
13 ~~the same manner as are other tax debts."~~

14 NEW SECTION. Section 2. Effective date --
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16 and applies to annual wage statements for wages paid during
17 or after calendar year 1983.

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