HOUSE BILL NO. 693

INTRODUCED BY SWITZER

IN THE HOUSE

Introduced and referred to Committee on Taxation.				
Committee recommend bill do pass. Report adopted.				
Bill printed and placed on members' deaks.				
Second reading, do pass.				
Considered correctly engrossed.				
Third reading, passed. Transmitted to Senate.				
IN THE SENATE				
Introduced and referred to Committee on State Administration.				
Committee recommend bill be concurred in. Report adopted.				
Second reading, concurred in.				
Third reading, concurred in. Ayes, 49; Noes, 0.				
USE				
Returned to House.				
Sent to enrolling.				
Reported correctly enrolled.				

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4	A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PENALTY
5	FOR FAILURE OF A COUNTY ASSESSOR TO MAKE AN ANNUAL STATEMENT
6	TO THE DEPARTMENT OF REVENUE; AMENDING SECTIONS 15-1-105 AND
7	15-8-706, MCA."
8	
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10	Section 1. Section 15-8-706, HCA, is amended to read:
11	#15-8-706. Statement by agent to the department. (1)
12	On the second Monday in July in each year, the agent of the
13	department of revenue in each county must transmit to the
14	department a statement showing:
15	(a) the several kinds of personal property;
16	(b) the average and total value of each kind;
17	(c) the number of livestock, number of bushels of
18	grain, number of pounds or tons of any article sold by the
19	pound of ten;
20	(d) when practicable, the separate value of each class
21	of land, specifying the classes and the number of acres in
22	each.

(2)--Every--agent--of--the--department--who--fails--to

complete-his-essessment-book-or-who-fails-to-transmit-the

statement-to-the-department-forfeits-the-sum-of--\$1y880--for

the--use--of-the-departments-to-be-recovered-on-his-official 1 bond-or-to-be-deducted-from-his-salary-by-the--director--of 2 3 fevenues (2) An agent of the department who purposely or negligently fails to perform his duty under this section or a deputy or member of the agent's staff delegated such duty 7 who purposely or negligently fails to perfore such duty is ouilty of official misconduct under 45-7-401." Section 2. Section 15-1-105, MCA, is amended to read: 10 *15-1-105. Fines and forfeitures to county. Except-for the forfeiture-described -- in -15-8-786(2)y -- ell fines: 11 forfeitures, and penalties incurred by a violation of any of 12 13 the provisions of the state tax laws must be paid into the 14 treasury for the use of the county where the person against whom the recovery is had resides." 15

-End-

Approved by committee on taxation

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13 department of revenue in each county must transmit to the

14 department a statement showing:

- (a) the several kinds of personal property;
- (b) the average and total value of each kind;
- (c) the number of livestock, number of bushels of grain, number of pounds or tons of any article sold by the pound or ton;
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the--use--of-the-departmenty-to-be-recovered-en-his-official bond-or-to-be-deducted-from-his-salary-by--the--director--of revenues 121 An agent of the department who purposely or negligently fails to perform his duty under this section or a deputy or member of the agent's staff delegated such duty 7 who ourposely or negligently fails to perform such duty is ouilty of official misconduct under 45-7-401.* Section 2. Section 15-1-105. MCA. is amended to read: *15-1-105. Fines and forfeitures to county. Except for 10 11 the forfeiture described in 15-8-706(2), -- all fines, 12 forfeitures, and penalties incurred by a violation of any of 13 the provisions of the state tax laws must be paid into the 14 treasury for the use of the county where the person against 15 whom the recovery is had resides."

-End-

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1	the use of the department, to be recovered on his official
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-End-

48th Legislature HB 0693/02

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3	revenues
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5	negligently_fails_to_perform_his_duty_under_this_section_on
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HB 0693/02