

HOUSE BILL NO. 789

INTRODUCED BY ABRAMS, SPAETH,  
D. BROWN, PAVLOVICH, MANUEL

IN THE HOUSE

February 14, 1983	Introduced and referred to Committee on Taxation.
February 21, 1983	Committee recommend bill do pass. Report adopted.  Bill printed and placed on members' desks.
February 22, 1983	Second reading, do pass.
February 23, 1983	Considered correctly engrossed.  Third reading, passed. Transmitted to Senate.

IN THE SENATE

March 1, 1983	Introduced and referred to Committee on Judiciary.
March 21, 1983	Committee recommend bill be concurring in. Report adopted.
March 23, 1983	Second reading, concurred in.
March 25, 1983	Third reading, concurred in. Ayes, 49; Noes, 0.

IN THE HOUSE

March 25, 1983	Returned to House.
March 26, 1983	Sent to enrolling.  Reported correctly enrolled.

1 House BILL NO. 789  
2 INTRODUCED BY Abraham Smith One Bear  
3 Parham Manuel

4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING THAT THE  
5 DEPARTMENT OF REVENUE'S DESIGNEE INSTEAD OF ITS AGENT IS THE  
6 PARTY DEFENDANT IN CERTAIN PROCEEDINGS; AMENDING SECTION  
7 15-8-115, MCA."  
8

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

10 Section 1. Section 15-8-115, MCA, is amended to read:

11 "15-8-115. Department to defend property tax appeals  
12 -- costs and judgments. (1) The department of revenue or its  
13 agent ~~designee~~ is the party defendant in any proceeding  
14 before a county tax appeal board, the state tax appeal  
15 board, or a court of law that seeks to dispute or adjust an  
16 action of the department under 15-8-101 arising from the  
17 exercise of the department's duties as prescribed by law or  
18 administrative rule. For the purposes of proceedings before  
19 county tax appeal boards, service on the department may be  
20 obtained by serving the local county assessor.

21 (2) Costs, if any, shall be assessed against the  
22 department and not against a local taxing unit.

23 (3) In any suit brought in the courts of this state  
24 for the refund of taxes paid under protest and those funds  
25 are held by the treasurer of a unit of local government in a

1 protest fund, the court shall enter judgment, exclusive of  
2 costs, against the treasurer if the court finds the taxes  
3 should be refunded."

-End-

INTRODUCED BILL

Approved by committee  
on Taxation

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25   for the refund of taxes paid under protest and those funds

1   are held by the treasurer of a unit of local government in a  
2   protest fund, the court shall enter judgment, exclusive of  
3   costs, against the treasurer if the court finds the taxes  
4   should be refunded."

-End-