

HOUSE BILL NO. 27

INTRODUCED BY M. WILLIAMS

BY REQUEST OF THE DEPARTMENT OF REVENUE AND
THE REVENUE OVERSIGHT COMMITTEE

IN THE HOUSE

January 7, 1985	Introduced and referred to Committee on Taxation.
January 21, 1985	Committee recommend bill do pass. Report adopted. Bill printed and placed on members' desks.
January 23, 1985	Second reading, do pass.
January 24, 1985	Considered correctly engrossed.
January 25, 1985	Third reading, passed. Transmitted to Senate.

IN THE SENATE

January 26, 1985	Introduced and referred to Committee on Taxation.
February 11, 1985	Committee recommend bill be concurrent in. Report adopted.
February 14, 1985	Second reading, concurrent in.
February 16, 1985	Third reading, concurrent in. Ayes, 47; Noes, 0. Returned to House.

IN THE HOUSE

February 16, 1985

Received from Senate.

Sent to enrolling.

Reported correctly enrolled.

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 6 A BILL FOR AN ACT ENTITLED: "AN ACT TO DEFINE AND ESTABLISH
 7 LIEN PRIORITY OF WITHHOLDING TAXES; AMENDING SECTION
 8 15-30-208, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE
 9 AND AN APPLICABILITY DATE."

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 11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 12 Section 1. Section 15-30-208, MCA, is amended to read:
 13 "15-30-208. Withheld taxes held in trust for state --
 14 warrants to collect. (1) Every employer who deducts and
 15 withholds any amounts under the provisions of 15-30-201
 16 through 15-30-209 shall hold the same in trust for the state
 17 of Montana.
 18 (2) If any tax imposed by 15-30-201 through 15-30-209
 19 or any portion of such tax is not paid when due, the
 20 department may issue a warrant for distraint as provided in
 21 Title 15, chapter 1, part 7. The priority date of the tax
 22 lien created by filing the warrant for distraint is the date
 23 the tax was due as indicated on the warrant for distraint."
 24 NEW SECTION. Section 2. Extension of authority. Any
 25 existing authority of the department of revenue to make

1 rules on the subject of the provisions of this act is
 2 extended to the provisions of this act.
 3 NEW SECTION. Section 3. Effective date --
 4 applicability date. This act is effective on passage and
 5 approval and applies to taxes due after January 1, 1985.

-End-



-2- INTRODUCED BILL
 HB 27

APPROVED BY COMMITTEE
ON TAXATION

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SECOND READING
HB 27



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