# HOUSE BILL NO. 266

## INTRODUCED BY HARBIN

# BY REQUEST OF THE DEPARTMENT OF ADMINISTRATION

IN THE HOUSE

January 19, 1985	Introduced and referred to Committee on State Administration.
January 30, 1985	Committee recommend bill do pass. Report adopted.
	Statement of Intent attached.
January 31, 1985	Bill printed and placed on members' desks.
February 2, 1985	Second reading, do pass.
	Considered correctly engrossed.
February 4, 1985	Third reading, passed. Ayes, 88; Noes, 11.
	Transmitted to Senate.
IN T	THE SENATE
February 7, 1985	Introduced and referred to Committee on Business and Industry.
March 7, 1985	Committee recommend bill be concurred in. Report adopted.
March 8, 1985	Second reading, concurred in.
March 11, 1985	Third reading, concurred in. Ayes, 50; Noes, 0.
	Returned to House.

# IN THE HOUSE

March 12, 1985

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Received from Senate.

Sent to enrolling.

Reported correctly enrolled.

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1	HOUSE BILL NO. 266
2	INTRODUCED BY Harlin
3	BY REQUEST OF THE
4	DEPARTMENT OF ADMINISTRATION
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6	A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT PAYMENT
7	OF TAXES DUE THE STATE BE DONE BY ELECTRONIC FUNDS TRANSFER
8	WHENEVER THE AMOUNT DUE IS \$500,000 OR GREATER; AND
9	PROVIDING AN EFFECTIVE DATE FOR RULEMAKING AUTHORITY."
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11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	Section 1. Definitions. As used in [this act], the
13	following definitions apply:
14	(1) "Department" means the department of revenue
15	provided for in 2-15-1301.
16	(2) "Electronic funds transfer" means any transfer of
17	funds, other than a transaction originated by check, draft,
18	or similar paper instrument, which is initiated through an
19	electronic terminal, telephonic instrument, or computer or
20	magnetic tape so as to order, instruct, or authorize a
21	financial institution to debit or credit an account.
22	(3) "Taxes" means the taxes provided for in this
23	title.
24	Section 2. Taxes to be paid by electronic funds
25	transfer limitation. All taxes due the state must be paid

LC 0902/01

by electronic funds transfer whenever the amount due is
 \$500,000 or greater. Whenever the payment of taxes is
 required to be made by electronic funds transfer under this
 section and the due date falls on a Saturday, Sunday, or
 legal holiday, the payment may be made on the first business
 day thereafter.

7 Section 3. Rules. The department shall adopt rules
8 necessary to implement [sections 1 through 3], including but
9 not limited to rules:

10 (1) coordinating the filing of tax returns with the11 payment of taxes by electronic funds transfer; and

12 (2) specifying the form and content of electronic
13 funds transfer messages in order to ensure the proper
14 receipt and crediting of the tax payment.

15 Section 4. Codification instruction. Sections 1
16 through 3 are intended to be codified as an integral part of
17 Title 15.

18 Section 5. Effective date. Section 3 and this section 19 are effective July 1, 1985.

-End-

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# INTRODUCED BILL

#### 49th Legislature

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### HB 0266/si

#### APPROVED BY COMMITTEE ON STATE ADMINISTRATION

1	STATEMENT OF INTENT
2	HOUSE BILL 266
3	House State Administration Committee
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5 A statement of intent is required for this bill because 6 it grants rulemaking authority to the department of revenue. This bill is intended to authorize the department of revenue 7 8 to adopt rules necessary to implement the payment of taxes 9 by electronic funds transfer. This would include rules 10 coordinating the filing of tax returns with the payment of 11 taxes by electronic funds transfer, rules specifying the form and content of the electronic funds transfer message in 12 13 order to ensure the proper receipt and crediting of the tax payment, and other necessary rules. This is not intended to 14 15 authorize the department to raise the \$500,000 limitation, to select which taxes under Title 15 will be subject to the 16 17 requirement, or to otherwise differentiate between 18 taxpayers.

SECOND READING

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-3 Montana Legislative Council

HB 0266/02

HOUSE BILL NO. 266 1 INTRODUCED BY HARBIN 2 BY REQUEST OF THE 3 DEPARTMENT OF ADMINISTRATION 4 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT PAYMENT 6 OF TAXES DUE THE STATE BE DONE BY ELECTRONIC FUNDS TRANSFER 7 WHENEVER THE AMOUNT DUE IS \$500,000 OR GREATER; AND 8 PROVIDING AN EFFECTIVE DATE FOR RULEMAKING AUTHORITY." 9 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 11 Section 1. Definitions. As used in [this act], the 12 following definitions apply: 13 (1) "Department" means the department of revenue 14 provided for in 2-15-1301. 15 (2) "Electronic funds transfer" means any transfer of 16 funds, other than a transaction originated by check, draft, 17 or similar paper instrument, which is initiated through an 18 electronic terminal, telephonic instrument, or computer or 19 magnetic tape so as to order, instruct, or authorize a 20 financial institution to debit or credit an account. 21

(3) "Taxes" means the taxes provided for in thistitle.

24 Section 2. Taxes to be paid by electronic funds
25 transfer -- limitation. All taxes due the state must be paid



by electronic funds transfer whenever the amount due is \$500,000 or greater. Whenever the payment of taxes is required to be made by electronic funds transfer under this section and the due date falls on a Saturday, Sunday, or legal holiday, the payment may be made on the first business day thereafter.

7 Section 3. Rules. The department shall adopt rules
8 necessary to implement [sections 1 through 3], including but
9 not limited to rules:

10 (1) coordinating the filing of tax returns with the11 payment of taxes by electronic funds transfer; and

(2) specifying the form and content of electronic
funds transfer messages in order to ensure the proper
receipt and crediting of the tax payment.

15 Section 4. Codification instruction. Sections 1
16 through 3 are intended to be codified as an integral part of
17 Title 15.

18 Section 5. Effective date. Section 3 and this section

19 are effective July 1, 1985.

-End-

# SECOND READING

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HB 266

## 49th Legislature

4

## HB 0266/si

1	STATEMENT OF INTENT
2	HOUSE BILL 266
3	House State Administration Committee

A statement of intent is required for this bill because 5 6 it grants rulemaking authority to the department of revenue. This bill is intended to authorize the department of revenue 7 8 to adopt rules necessary to implement the payment of taxes by electronic funds transfer. This would include rules 9 coordinating the filing of tax returns with the payment of 10 taxes by electronic funds transfer, rules specifying the 11 form and content of the electronic funds transfer message in 12 13 order to ensure the proper receipt and crediting of the tax payment, and other necessary rules. This is not intended to 14 authorize the department to raise the \$500,000 limitation, 15 to select which taxes under Title 15 will be subject to the 16 requirement, or to otherwise differentiate between 17 18 taxpayers.

THIRD READING

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## HB 0266/02

INTRODUCED BY HARBIN 2 BY REQUEST OF THE 3 DEPARTMENT OF ADMINISTRATION 4 5 6 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT PAYMENT 7 OF TAXES DUE THE STATE BE DONE BY ELECTRONIC FUNDS TRANSFER 8 WHENEVER THE AMOUNT DUE IS \$500,000 OR GREATER; AND 9 PROVIDING AN EFFECTIVE DATE FOR RULEMAKING AUTHORITY." 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA; 11 Section 1. Definitions. As used in [this act], the 12 13 following definitions apply: (1) "Department" means the department of revenue 14 15 provided for in 2-15-1301.

HOUSE BILL NO. 266

16 (2) "Electronic funds transfer" means any transfer of 17 funds, other than a transaction originated by check, draft, 18 or similar paper instrument, which is initiated through an 19 electronic terminal, telephonic instrument, or computer or 20 magnetic tape so as to order, instruct, or authorize a 21 financial institution to debit or credit an account.

(3) "Taxes" means the taxes provided for in thistitle.

Section 2. Taxes to be paid by electronic funds
transfer -- limitation. All taxes due the state must be paid

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by electronic funds transfer whenever the amount due is 1 2 \$500,000 or greater. Whenever the payment of taxes is required to be made by electronic funds transfer under this 3 4 section and the due date falls on a Saturday, Sunday, or 5 legal holiday, the payment may be made on the first business day thereafter. 6 7 Section 3. Rules. The department shall adopt rules 8 necessary to implement [sections 1 through 3], including but 9 not limited to rules: (1) coordinating the filing of tax returns with the 10 payment of taxes by electronic funds transfer; and 11

12 (2) specifying the form and content of electronic
13 funds transfer messages in order to ensure the proper
14 receipt and crediting of the tax payment.

15 Section 4. Codification instruction. Sections 1
16 through 3 are intended to be codified as an integral part of
17 Title 15.

18 Section 5. Effective date. Section 3 and this section
19 are effective July 1, 1985.

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## THIRD READING

HB 266

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## HB 0266/si

1	STATEMENT OF INTENT
2	HOUSE BILL 266
3	House State Administration Committee

5 A statement of intent is required for this bill because 6 it grants rulemaking authority to the department of revenue. 7 This bill is intended to authorize the department of revenue 0 to adopt rules necessary to implement the payment of taxes 9 by electronic funds transfer. This would include rules 10 coordinating the filing of tax returns with the payment of 11 taxes by electronic funds transfer, rules specifying the 12 form and content of the electronic funds transfer message in 13 order to ensure the proper receipt and crediting of the tax 14 payment, and other necessary rules. This is not intended to 15 authorize the department to raise the \$500,000 limitation, to select which taxes under Title 15 will be subject to the 16 17 requirement, or to otherwise differentiate between taxpayers. 18

> REFERENCE BILL HB266



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HB 0266/02

HOUSE BILL NO. 266 by electronic funds transfer whenever the amount due is 1 1 \$500,000 or greater. Whenever the payment of taxes is 2 INTRODUCED BY HARBIN 2 3 BY REQUEST OF THE required to be made by electronic funds transfer under this 3 DEPARTMENT OF ADMINISTRATION section and the due date falls on a Saturday, Sunday, or 4 4 legal holiday, the payment may be made on the first business 5 5 6 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT PAYMENT day thereafter. 7 OF TAXES DUE THE STATE BE DONE BY ELECTRONIC FUNDS TRANSFER Section 3. Rules. The department shall adopt rules 7 8 WHENEVER THE AMOUNT DUE IS \$500,000 OR GREATER; AND necessary to implement [sections 1 through 3], including but 8 9 PROVIDING AN EFFECTIVE DATE FOR RULEMAKING AUTHORITY." 4 not limited to rules: (1) coordinating the filing of tax returns with the 10 10 11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: payment of taxes by electronic funds transfer; and 11 12 Section 1. Definitions. As used in [this act], the (2) specifying the form and content of electronic 12 13 following definitions apply: funds transfer messages in order to ensure the proper 13 14 (1) "Department" means the department of revenue receipt and crediting of the tax payment. 14 15 provided for in 2-15-1301. Section 4. Codification 15 (2) "Electronic funds transfer" means any transfer of through 3 are intended to be codified as an integral part of 16 16 17 funds, other than a transaction originated by check, draft, 17 Title 15. or similar paper instrument, which is initiated through an Section 5. Effective date. Section 3 and this section 18 18 19 electronic terminal, telephonic instrument, or computer or are effective July 1, 1985. 19 magnetic tape so as to order, instruct, or authorize a 20 21 financial institution to debit or credit an account. 22 (3) "Taxes" means the taxes provided for in this 23 title. 24

Section 2. Taxes to be paid by electronic funds 25 transfer -- limitation. All taxes due the state must be paid



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-End-

instruction.

Sections

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