



IN THE HOUSE

MARCH 5, 1987

RECEIVED FROM SENATE.

SECOND READING, AMENDMENTS  
CONCURRED IN.

MARCH 6, 1987

THIRD READING, AMENDMENTS  
CONCURRED IN.

SENT TO ENROLLING.

1 <sup>HB</sup> BILL NO. <sup>151</sup>  
 2 INTRODUCED BY *Pistoria Anna Kedes Connelly*  
 3 *Darryl Meyer Miller Cobb*  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THAT TAXES  
 5 THAT FALL DUE ON A HOLIDAY OR SATURDAY MAY BE PAID WITHOUT  
 6 INTEREST THE NEXT BUSINESS DAY; AND AMENDING SECTIONS  
 7 1-1-307 AND 15-16-102, MCA."

8  
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10 Section 1. Section 15-16-102, MCA, is amended to read:

11 "15-16-102. Time for payment -- penalty for  
12 delinquency. All taxes levied and assessed in the state of  
13 Montana, except assessments made for special improvements in  
14 cities and towns payable under 15-16-103 and assessments  
15 made on new production as provided in Title 15, chapter 23,  
16 part 6, and payable under 15-16-121, shall be payable as  
17 follows:

18 (1) One-half of the amount of such taxes shall be  
19 payable on or before 5 p.m. on November 30 of each year and  
20 one-half on or before 5 p.m. on May 31 of each year.

21 (2) Unless one-half of such taxes are paid on or  
22 before 5 p.m. on November 30 of each year, then such amount  
23 so payable shall become delinquent and shall draw interest  
24 at the rate of 5/6 of 1% per month from and after such  
25 delinquency until paid and 2% shall be added to the

1 delinquent taxes as a penalty.

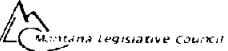
2 (3) All taxes due and not paid on or before 5 p.m. on  
3 May 31 of each year shall be delinquent and shall draw  
4 interest at the rate of 5/6 of 1% per month from and after  
5 such delinquency until paid and 2% shall be added to the  
6 delinquent taxes as a penalty.

7 (4) If either November 30 or May 31 falls on a holiday  
8 or Saturday, taxes may be paid without interest on or before  
9 5 p.m. of the next business day in accordance with 1-1-307."

10 Section 2. Section 1-1-307, MCA, is amended to read:

11 "1-1-307. Postponement of day appointed for an action  
12 when it falls on a holiday or Saturday. Whenever any act of  
13 a secular nature, other than a work of necessity or mercy,  
14 is appointed by law or contract to be performed upon a  
15 particular day, which day falls upon a holiday or a  
16 Saturday, such act may be performed upon the next business  
17 day with the same effect as if it had been performed upon  
18 the day appointed."

-End-



APPROVED BY COMMITTEE  
ON TAXATION

1 <sup>HB</sup> BILL NO. 151  
 2 INTRODUCED BY Listoria Boyer Boedon Connelly  
 3 Darragh Meyer Mullen Osbo  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THAT TAXES  
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 14 is appointed by law or contract to be performed upon a  
 15 particular day, which day falls upon a holiday or a  
 16 Saturday, such act may be performed upon the next business  
 17 day with the same effect as if it had been performed upon  
 18 the day appointed."

-End-



1 <sup>HB</sup> BILL NO. <sup>151</sup>  
 2 INTRODUCED BY *Pistoris, Hays, Keeler, Connolly*  
 3 *Darryl Meyer, Miller, Cobb*  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THAT TAXES  
 5 THAT FALL DUE ON A HOLIDAY OR SATURDAY MAY BE PAID WITHOUT  
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1 delinquent taxes as a penalty.

2 (3) All taxes due and not paid on or before 5 p.m. on  
 3 May 31 of each year shall be delinquent and shall draw  
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7 (4) If either November 30 or May 31 falls on a holiday  
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10 Section 2. Section 1-1-307, MCA, is amended to read:  
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 13 a secular nature, other than a work of necessity or mercy,  
 14 is appointed by law or contract to be performed upon a  
 15 particular day, which day falls upon a holiday or a  
 16 Saturday, such act may be performed upon the next business  
 17 day with the same effect as if it had been performed upon  
 18 the day appointed."

-End-

## 1 HOUSE BILL NO. 151

2 INTRODUCED BY PISTORIA, HARPER, KADAS,

3 CONNELLY, MEYER, MILLER, COBB

4  
5 A BILL FOR AN ACT ENTITLED: "AN ACT TO MAKE PROPERTY TAXES  
6 FIRST PAYABLE ON NOVEMBER 30 OF EACH YEAR, OR WITHIN 30 DAYS  
7 AFTER THE TAX NOTICE IS POSTMARKED, WHICHEVER IS LATER; TO  
8 CLARIFY THAT TAXES THAT FALL DUE ON A HOLIDAY OR SATURDAY  
9 MAY BE PAID WITHOUT PENALTY OR INTEREST THE NEXT BUSINESS  
10 DAY; AND AMENDING SECTIONS 1-1-307 AND 15-16-102, MCA."

11  
12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

13 Section 1. Section 15-16-102, MCA, is amended to read:

14 "15-16-102. Time for payment -- penalty for  
15 delinquency. All taxes levied and assessed in the state of  
16 Montana, except assessments made for special improvements in  
17 cities and towns payable under 15-16-103 and assessments  
18 made on new production as provided in Title 15, chapter 23,  
19 part 6, and payable under 15-16-121, shall be payable as  
20 follows:

21 (1) One-half of the amount of such taxes shall be  
22 payable on or before 5 p.m. on November 30 of each year, OR  
23 WITHIN 30 DAYS AFTER THE TAX NOTICE IS POSTMARKED, WHICHEVER  
24 IS LATER, and one-half on or before 5 p.m. on May 31 of each  
25 year.

1 (2) Unless one-half of such taxes are paid on or  
2 before 5 p.m. on November 30 of each year, OR WITHIN 30 DAYS  
3 AFTER THE TAX NOTICE IS POSTMARKED, WHICHEVER IS LATER, then  
4 such amount so payable shall become delinquent and shall  
5 draw interest at the rate of 5/6 of 1% per month from and  
6 after such delinquency until paid and 2% shall be added to  
7 the delinquent taxes as a penalty.

8 (3) All taxes due and not paid on or before 5 p.m. on  
9 May 31 of each year shall be delinquent and shall draw  
10 interest at the rate of 5/6 of 1% per month from and after  
11 such delinquency until paid and 2% shall be added to the  
12 delinquent taxes as a penalty.

13 (4) If either November 30 or May 31 THE DATE ON WHICH  
14 TAXES ARE DUE falls on a holiday or Saturday, taxes may be  
15 paid without PENALTY OR interest on or before 5 p.m. of the  
16 next business day in accordance with 1-1-307."

17 Section 2. Section 1-1-307, MCA, is amended to read:

18 "1-1-307. Postponement of day appointed for an action  
19 when it falls on a holiday or Saturday. Whenever any act of  
20 a secular nature, other than a work of necessity or mercy,  
21 is appointed by law or contract to be performed upon a  
22 particular day, which day falls upon a holiday or a  
23 Saturday, such act may be performed upon the next business  
24 day with the same effect as if it had been performed upon  
25 the day appointed."

-End-

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HB 151

REFERENCE BILL

STANDING COMMITTEE REPORT Page 1 of 2

February 5, 1987

MR. PRESIDENT

We, your committee on SENATE TAXATION

having had under consideration HOUSE BILL No. 151

third reading copy (blue color)

PISTORIA (MAZUREK)

POSTPONE APPOINTED ACTION FALLING ON SATURDAY UNTIL NEXT BUSINESS DAY

Respectfully report as follows: That HOUSE BILL No. 151

be amended as follows:

- 1. Title, line 4. Following: "TO" Insert: "MAKE PROPERTY TAXES FIRST PAYABLE ON NOVEMBER 30 OF EACH YEAR, OR WITHIN 30 DAYS AFTER THE TAX NOTICE IS POSTMARKED, WHICHEVER IS LATER; TO"
2. Title, line 5. Following: "WITHOUT" Insert: "PENALTY OR"
3. Page 1, line 19. Following: "year" Insert: ", or within 30 days after the tax notice is postmarked, whichever is later,"
4. Page 1, line 22. Following: "year" Insert: ", or within 30 days after the tax notice is postmarked, whichever is later"
5. Page 2, line 7. Following: "If" Strike: "either November 30 or May 31" Insert: "the date on which taxes are due"

XXXXX

XXXXXXXXXX

(CONTINUED)

Signature of Chairman

Chairman.

February 5, ..... 19 87

6. Page 2, line 8.  
Following: "without"  
Insert: "penalty or"

*MR*

AND AS AMENDED

BE CONCURRED IN

*George McCallum*  
SENATOR GEORGE McCALLUM, Chairman