

SB 397 INTRODUCED BY MCCALLUM
PROVIDE FOR ADMINISTRATIVE COSTS OF INCOME TAX
CHECKOFF PROGRAM
BY REQUEST OF SENATE TAXATION COMMITTEE

3/12 INTRODUCED
3/12 REFERRED TO NATURAL RESOURCES
3/12 FISCAL NOTE REQUESTED
3/14 COMMITTEE REPORT--BILL PASSED
3/16 REREFERRED TO FINANCE & CLAIMS
3/18 FISCAL NOTE RECEIVED
3/26 HEARING
4/02 ADVERSE COMMITTEE REPORT ADOPTED 40 7

1 *Senate* BILL NO. 397
 2 INTRODUCED BY *M. Ballance*
 3 BY REQUEST OF THE SENATE TAXATION COMMITTEE
 4

5 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FUNDING TO
 6 THE DEPARTMENT OF REVENUE FOR ADMINISTRATION OF SPECIAL
 7 REVENUE ACCOUNTS FOR TAX CHECKOFF PROGRAMS; AND PROVIDING AN
 8 IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY
 9 DATE."
 10

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

12 Section 1. Funding for administration of special
 13 revenue accounts. (1) To provide the funds necessary to
 14 administer the special revenue accounts that are funded
 15 annually by means of an income tax checkoff, the department
 16 of revenue may, for each new fund created after January 1,
 17 1987, charge the fund the actual and necessary costs to set
 18 up the special account and to place the checkoff on the
 19 income tax return.

20 (2) In addition to the fees charged in subsection (1),
 21 the department shall charge each special revenue account \$1
 22 per checkoff contribution or \$2,000, whichever is greater,
 23 except that the department may not charge the public
 24 campaign fund more than \$500.

25 Section 2. Codification instruction. Section 1 is

1 intended to be codified as an integral part of Title 15,
 2 chapter 30, part 1, and the provisions of Title 15, chapter
 3 30, part 1, apply to section 1.

4 Section 3. Extension of authority. Any existing
 5 authority of the department of revenue to make rules on the
 6 subject of the provisions of this act is extended to the
 7 provisions of this act.

8 Section 4. Effective date -- applicability. (1) This
 9 act is effective on passage and approval.

10 (2) This act applies retroactively, within the meaning
 11 of 1-2-109, to taxable years beginning after December 31,
 12 1986.

-End-

APPROVED BY COMM. ON
NATURAL RESOURCES

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