

HOUSE BILL NO. 83
INTRODUCED BY HARRINGTON
BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE HOUSE

JANUARY 5, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
JANUARY 6, 1989	FIRST READING.
JANUARY 17, 1989	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
JANUARY 18, 1989	PRINTING REPORT.
JANUARY 19, 1989	SECOND READING, DO PASS.
JANUARY 20, 1989	ENGROSSING REPORT.
JANUARY 21, 1989	THIRD READING, PASSED. AYES, 91; NOES, 0.
	TRANSMITTED TO SENATE.

IN THE SENATE

JANUARY 23, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
JANUARY 31, 1989	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
FEBRUARY 3, 1989	SECOND READING, CONCURRED IN.
FEBRUARY 6, 1989	THIRD READING, CONCURRED IN. AYES, 49; NOES, 0.
	RETURNED TO HOUSE.

FEBRUARY 7, 1989

IN THE HOUSE

RECEIVED FROM SENATE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

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5 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE THAT A
6 NEGOTIABLE INSTRUMENT BEARING A SPECIAL, QUALIFIED,
7 CONDITIONAL, OR RESTRICTIVE ENDORSEMENT AND TENDERED TO THE
8 DEPARTMENT OF REVENUE IN PAYMENT OF A TAX LIABILITY IS NOT
9 BINDING ON THE DEPARTMENT UNLESS THE TAXPAYER AND THE
10 DEPARTMENT HAVE ENTERED INTO A WRITTEN AGREEMENT; AND
11 PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY
12 DATE."
13

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

15 NEW SECTION. Section 1. Payment of taxes by
16 negotiable instrument. The department of revenue is not
17 bound by a special, qualified, conditional, or restrictive
18 endorsement placed on a negotiable instrument by the maker
19 or drawer, tendered to the department for the payment of a
20 tax liability unless:

21 (1) the taxpayer and the department have previously
22 entered into a written agreement that specifies the amount
23 of the taxpayer's liability; and

24 (2) the amount tendered is in accordance with the
25 written agreement.

1 NEW SECTION. Section 2. Extension of authority. Any
2 existing authority to make rules on the subject or the
3 provisions of [this act] is extended to the provisions of
4 [this act].

5 NEW SECTION. Section 3. Applicability. [This act]
6 applies to all payments received by the department on or
7 after [the effective date of this act].

8 NEW SECTION. Section 4. Codification instruction.
9 [Section 1] is intended to be codified as an integral part
10 of Title 15, and the provisions of Title 15 apply to
11 [section 1].

12 NEW SECTION. Section 5. Effective date. [This act] is
13 effective on passage and approval.

-End-

APPROVED BY COMMITTEE
ON TAXATION

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