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
- JANUARY 19, 1989

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- JANUARY 20, 1989
- JANUARY 21, 1989

THIRD READING, PASSED.

ENGROSSING REPORT.

SECOND READING, DO PASS.

PRINTING REPORT.

AYES, 91; NOES, 0.

TRANSMITTED TO SENATE.

IN THE SENATE

JANUARY 23, 1989

JANUARY 31, 1989

FEBRUARY 3, 1989

FEBRUARY 6, 1989

INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.

COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.

SECOND READING, CONCURRED IN.

THIRD READING, CONCURRED IN. AYES, 49; NOES, 0.

RETURNED TO HOUSE.

IN THE HOUSE

FEBRUARY 7, 1989

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RECEIVED FROM SENATE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

LC 0373/01

Hause BILL NO. 83 INTRODUCED BY BY REQUEST OF THE DEPARTMENT OF REVENUE A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE THAT A NEGOTIABLE INSTRUMENT BEARING A SPECIAL, QUALIFIED, CONDITIONAL, OR RESTRICTIVE ENDORSEMENT AND TENDERED TO THE

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."

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

15 <u>NEW SECTION.</u> 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:

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

(2) the amount tendered is in accordance with thewritten agreement.



<u>NEW SECTION.</u> Section 2. Extension of authority. Any
 existing authority to make rules on the subject or the
 provisions of [this act] is extended to the provisions of
 [this act].

5 <u>NEW SECTION.</u> 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 <u>NEW SECTION.</u> 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-

LC 0373/01

-2- INTRODUCED BILL #B 83

LC 0373/01

APPROVED BY COMMITTEE ON TAXATION

1	Hause BILL NO. F3				
2	INTRODUCED BY Hampter				
3	BY REQUEST OF THE DEPARTMENT OF REVENUE				
4					
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."				
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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				

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5 <u>NEW SECTION.</u> Section 3. Applicability. [This act]
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7 after [the effective date of this act].

8 <u>NEW SECTION.</u> 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

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-End-



LC 0373/01

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12 NEW SECTION. Section 5. Effective date. [This act] is

13 effective on passage and approval.

-End-

-2-

THIRD READING



HB 0083/02

1	HOUSE BILL NO. 83	1	NEW SECTION. Section 2. E
2	INTRODUCED BY HARRINGTON	2	existing authority to make rule
3	BY REQUEST OF THE DEPARTMENT OF REVENUE	3	provisions of [this act] is e
4		4	[this act].
5	A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE THAT A	5	NEW SECTION. Section 3. A
6	NEGOTIABLE INSTRUMENT BEARING A SPECIAL, QUALIFIED,	6	applies to all payments rece
7	CONDITIONAL, OR RESTRICTIVE ENDORSEMENT AND TENDERED TO THE	7	after [the effective date of thi
8	DEPARTMENT OF REVENUE IN PAYMENT OF A TAX LIABILITY IS NOT	8	NEW SECTION. Section 4. C
9	BINDING ON THE DEPARTMENT UNLESS THE TAXPAYER AND THE	9	[Section 1] is intended to be
10	DEPARTMENT HAVE ENTERED INTO A WRITTEN AGREEMENT; AND	10	of Title 15, and the provisio
11	PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY	11	[section 1].
12	DATE."	12	NEW SECTION. Section 5. E
13		13	effective on passage and approva
14	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:		-End-
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HB 83

REFERENCE BILL