

HOUSE BILL 92

Introduced by Eudaily, et al.

1/06	Introduced
1/06	Referred to Taxation
1/13	Hearing
1/18	Committee Report--Bill Passed as Amended
1/20	2nd Reading Passed
1/23	3rd Readgin Passed

Transmitted to Senate

1/25	Referred to Taxation
1/27	Hearing
	Died in Committee

1 House BILL NO. 92  
2 INTRODUCED BY Endersby  
3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR A  
5 REASONABLE EXTENSION OF THE DEADLINE FOR THE APPLICATION FOR  
6 CLASS FOUR PROPERTY CLASSIFICATION; AMENDING SECTION  
7 15-6-151, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND  
8 AN APPLICABILITY DATE."  
9

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

11 **Section 1.** Section 15-6-151, MCA, is amended to read:

12 "15-6-151. Application for certain class four  
13 classifications -- extension of time. (1) A person applying  
14 for classification of property described in subsection  
15 (1)(c) of 15-6-134 shall make an affidavit to the department  
16 of revenue, on a form provided by the department without  
17 cost, stating:

18 (a) his income;

19 (b) the fact that he maintains the land and  
20 improvements as his primary residential dwelling, where  
21 applicable; and

22 (c) such other information as is relevant to the  
23 applicant's eligibility.

24 (2) This Except as provided in subsection (3), this  
25 application must be made before March 1 of the year after

1 the applicant becomes eligible. The application remains in  
2 effect in subsequent years unless there is a change in the  
3 applicant's eligibility. The taxpayer shall inform the  
4 department of any change in eligibility. The department may  
5 inquire by mail whether any change in eligibility has taken  
6 place and may require a new statement of eligibility at any  
7 time it considers necessary.

8 (3) The department may grant a reasonable extension of  
9 the application deadline if the taxpayer establishes that  
10 failure to apply was due to good cause and not due to  
11 neglect on his part.

12 ~~(3)~~(4) The affidavit is sufficient if the applicant  
13 signs a statement affirming the correctness of the  
14 information supplied, whether or not the statement is signed  
15 before a person authorized to administer oaths, and mails  
16 the application and statement to the department of revenue.  
17 This signed statement shall be treated as a statement under  
18 oath or equivalent affirmation for the purposes of 45-7-202,  
19 relating to the criminal offense of false swearing."

20 NEW SECTION. Section 2. Extension of authority. Any  
21 existing authority to make rules on the subject of the  
22 provisions of [this act] is extended to the provisions of  
23 [this act].

24 NEW SECTION. Section 3. Applicability. [This act]  
25 applies to taxable years beginning after December 31, 1989.

LC 0547/01

1        NEW SECTION.   **Section 4.**   **Effective date.** [This act] is  
2        effective on passage and approval.

-End-

APPROVED BY COMMITTEE  
ON STATE ADMINISTRATION

## HOUSE BILL NO. 92

INTRODUCED BY EUDAILY, SQUIRES

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR A REASONABLE EXTENSION OF THE DEADLINE FOR THE APPLICATION FOR CLASS FOUR PROPERTY CLASSIFICATION; AMENDING SECTION 15-6-151, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN A RETROACTIVE APPLICABILITY DATE."

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**Section 1.** Section 15-6-151, MCA, is amended to read:

"15-6-151. Application for certain class four classifications -- extension of time. (1) A person applying for classification of property described in subsection (1)(c) of 15-6-134 shall make an affidavit to the department of revenue, on a form provided by the department without cost, stating:

(a) his income;

(b) the fact that he maintains the land and improvements as his primary residential dwelling, where applicable; and

(c) such other information as is relevant to the applicant's eligibility.

(2) (A) This Except as provided in subsection (3), this application must be made before March 1 of the yearafter the applicant becomes eligible. ~~The~~(B) EXCEPT AS PROVIDED IN SUBSECTION (2)(D), THE application remains in effect in subsequent years unless there is a change in the applicant's eligibility.(C) The taxpayer shall inform the department of any change in eligibility.(D) The department may;(I) inquire by mail whether any change in eligibility has taken place; and may(II) require a new statement of eligibility at-any-time it-considers-necessary IF AN INQUIRY MADE UNDER SUBSECTION (2)(D)(I) OR OTHER INFORMATION DISCOVERED BY THE DEPARTMENT INDICATES THAT THE APPLICANT'S ELIGIBILITY MAY HAVE CHANGED.(3) The department may grant a reasonable extension of the application deadline if the taxpayer establishes that failure to apply was due to good cause and not due to neglect on his part. FOR THE PURPOSES OF THIS SUBSECTION, GOOD CAUSE INCLUDES CIRCUMSTANCES WHERE THE APPLICANT OR THE PERSON TO WHOM THE APPLICANT HAS DESIGNATED THE RESPONSIBILITY OF PAYING THE APPLICANT'S TAXES IS INCAPACITATED DUE TO HOSPITALIZATION, PHYSICAL ILLNESS, INFIRMITY, OR MENTAL ILLNESS. NO EXTENSION MAY BE MADE BEYOND JULY 1 OF THE CURRENT YEAR.(3)(4) The affidavit is sufficient if the applicant signs a statement affirming the correctness of the

1 information supplied, whether or not the statement is signed  
2 before a person authorized to administer oaths, and mails  
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9 provisions of [this act] is extended to the provisions of  
10 [this act].

11 NEW SECTION. **Section 3.** Applicability. [This act]  
12 applies RETROACTIVELY, WITHIN THE MEANING OF 1-2-109, to  
13 taxable years beginning after December 31, 1989 1988.

14 NEW SECTION. **Section 4.** Effective date. [This act] is  
15 effective on passage and approval.

-End-

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(B) EXCEPT AS PROVIDED IN SUBSECTION (2)(D), THE application remains in effect in subsequent years unless there is a change in the applicant's eligibility.

(C) The taxpayer shall inform the department of any change in eligibility.

(D) The department may:

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