

HOUSE BILL NO. 478
INTRODUCED BY ROTH, STANG

IN THE HOUSE

JANUARY 27, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON FISH & GAME.
JANUARY 28, 1989	FIRST READING.
FEBRUARY 10, 1989	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
FEBRUARY 11, 1989	PRINTING REPORT.
FEBRUARY 13, 1989	SECOND READING, DO PASS.
FEBRUARY 14, 1989	ENGROSSING REPORT.
FEBRUARY 15, 1989	THIRD READING, PASSED. AYES, 87; NOES, 11.
	TRANSMITTED TO SENATE.

IN THE SENATE

FEBRUARY 16, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON FISH & GAME.
	FIRST READING.
MARCH 10, 1989	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
MARCH 11, 1989	SECOND READING, MOTION BILL BE CONCURRED IN. MOTION FAILED. AYES, 16; NOES, 19.
	SECOND READING, INDEFINITELY POSTPONED.
	ON MOTION, SEGREGATED FROM COMMITTEE OF THE WHOLE REPORT.
MARCH 13, 1989	SECOND READING, CONCURRED IN AS

AMENDED.

MARCH 15, 1989

THIRD READING, CONCURRED IN.
AYES, 46; NOES, 1.

RETURNED TO HOUSE WITH AMENDMENTS.

IN THE HOUSE

MARCH 17, 1989

RECEIVED FROM SENATE.

SECOND READING, AMENDMENTS
CONCURRED IN.

MARCH 18, 1989

THIRD READING, AMENDMENTS
CONCURRED IN.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 *HOUSE* BILL NO. *478*
2 INTRODUCED BY *Robt. King*
3
4 A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING THE
5 LAW RELATING TO FISHING AND HUNTING LICENSING PROCEDURES;
6 REQUIRING THE DEPARTMENT OF REVENUE TO PROVIDE SPECIFIC
7 INCOME TAX INFORMATION REQUESTED BY THE DEPARTMENT OF FISH,
8 WILDLIFE, AND PARKS FOR PURPOSES OF DETERMINING THE
9 RESIDENCY OF APPLICANTS FOR HUNTING AND FISHING LICENSES;
10 ALLOWING THE DEPARTMENT TO PROSECUTE A LICENSE APPLICATION
11 VIOLATION WITHIN 5 YEARS OF APPLICATION; AMENDING SECTIONS
12 15-30-303 AND 87-2-106, MCA; AND PROVIDING AN IMMEDIATE
13 EFFECTIVE DATE."

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

16 **Section 1.** Section 15-30-303, MCA, is amended to read:

17 "15-30-303. Confidentiality of tax records. (1) Except
18 in accordance with proper judicial order or as otherwise
19 provided by law, it is unlawful for the department or any
20 deputy, assistant, agent, clerk, or other officer or
21 employee to divulge or make known in any manner the amount
22 of income or any particulars set forth or disclosed in any
23 report or return required under this chapter or any other
24 information secured in the administration of this chapter.
25 It is also unlawful to divulge or make known in any manner

1 any federal return or federal return information disclosed
2 on any return or report required by rule of the department
3 or under this chapter.

4 (2) The officers charged with the custody of such
5 reports and returns shall not be required to produce any of
6 them or evidence of anything contained in them in any action
7 or proceeding in any court, except in any action or
8 proceeding to which the department is a party under the
9 provisions of this chapter or any other taxing act or on
10 behalf of any party to any action or proceedings under the
11 provisions of this chapter or such other act when the
12 reports or facts shown thereby are directly involved in such
13 action or proceedings, in either of which events the court
14 may require the production of and may admit in evidence so
15 much of said reports or of the facts shown thereby as are
16 pertinent to the action or proceedings and no more.

17 (3) Nothing herein shall be construed to prohibit:

18 (a) the delivery to a taxpayer or his duly authorized
19 representative of a certified copy of any return or report
20 filed in connection with his tax;

21 (b) the publication of statistics so classified as to
22 prevent the identification of particular reports or returns
23 and the items thereof; or

24 (c) the inspection by the attorney general or other
25 legal representative of the state of the report or return of

any taxpayer who shall bring action to set aside or review the tax based thereon or against whom an action or proceeding has been instituted in accordance with the provisions of 15-30-311 and 15-30-322.

(4) Reports and returns shall be preserved for 3 years and thereafter until the department orders them to be destroyed.

(5) Any offense against subsections (1) through (4) of this section shall be punished by a fine not exceeding \$1,000 or by imprisonment in the county jail not exceeding 1 year, or both, at the discretion of the court, and if the offender be an officer or employee of the state, he shall be dismissed from office and be incapable of holding any public office in this state for a period of 1 year thereafter.

(6) Notwithstanding the provisions of this section, the department may permit the commissioner of internal revenue of the United States or the proper officer of any state imposing a tax upon the incomes of individuals or the authorized representative of either such officer to inspect the return of income of any individual or may furnish to such officer or his authorized representative an abstract of the return of income of any individual or supply him with information concerning any item of income contained in any return or disclosed by the report of any investigation of the income or return of income of any individual, but such

permission shall be granted or such information furnished to such officer or his representative only if the statutes of the United States or of such other state, as the case may be, grant substantially similar privileges to the proper officer of this state charged with the administration of this chapter.

(7) Further, notwithstanding any of the provisions of this section, the department shall furnish:

(a) to the department of justice all information necessary to identify those persons qualifying for the additional exemption for blindness pursuant to 15-30-112(4), for the purpose of enabling the department of justice to administer the provisions of 61-5-105; and

(b) to the department of social and rehabilitation services information acquired under 15-30-301, pertaining to an applicant for public assistance, reasonably necessary for the prevention and detection of public assistance fraud and abuse, provided notice to the applicant has been given; and

(c) to the department of fish, wildlife, and parks income tax information required under 87-2-102 to establish the residency requirements of an applicant for hunting and fishing licenses."

Section 2. Section 87-2-106, MCA, is amended to read:

"87-2-106. Application for license. (1) A license may be procured from the director, any warden, or any authorized

1 agent of the director. The applicant shall state his name,
2 age, occupation, place of residence, post-office address,
3 the length of time in the state of Montana, whether a
4 citizen of the United States or an alien, and such other
5 facts, data, or descriptions as may be required by the
6 department. Except as provided in subsections (2) through
7 (4), the statements made by the applicant shall be
8 subscribed to before the officer or agent issuing the
9 license.

10 (2) Except as provided in subsection (3), department
11 employees or officers may issue licenses by mail.
12 Statements on an application for a license to be issued by
13 mail need not be subscribed to before the employee or
14 officer.

15 (3) To apply for a license under the provisions of
16 87-2-102(4), the applicant must apply to the director and
17 must submit at the time of application a notarized affidavit
18 that attests to fulfillment of the requirements of
19 87-2-102(4). The director shall process the application in
20 an expedient manner.

21 (4) A resident may apply for and purchase a wildlife
22 conservation license, hunting license, and fishing license
23 for his spouse, parent, child, brother, or sister who is
24 otherwise qualified to obtain such licenses.

25 (5) A license is void unless subscribed to by the

1 licensee and by an employee or officer of the department or
2 by a license agent or an authorized representative of the
3 license agent.

4 (6) It is unlawful to subscribe to any statement, on
5 any application or license, that is materially false. Any
6 material false statement contained in an application renders
7 the license issued pursuant to it void. Any person violating
8 any provision of this statute is guilty of a misdemeanor.

9 (7) The department may bring an action to prosecute a
10 violation of this section within 5 years of the date of
11 application for licensure."

12 NEW SECTION. Section 3. Extension of authority. Any
13 existing authority to make rules on the subject of the
14 provisions of [this act] is extended to the provisions of
15 [this act].

16 NEW SECTION. Section 4. Effective date. [This act] is
17 effective on passage and approval.

-End-

APPROVED BY COMM.
ON FISH AND GAME

1
2 INTRODUCED BY House BILL NO. 478
Robt. Lang

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING THE
5 LAW RELATING TO FISHING AND HUNTING LICENSING PROCEDURES;
6 REQUIRING THE DEPARTMENT OF REVENUE TO PROVIDE SPECIFIC
7 INCOME TAX INFORMATION REQUESTED BY THE DEPARTMENT OF FISH,
8 WILDLIFE, AND PARKS FOR PURPOSES OF DETERMINING THE
9 RESIDENCY OF APPLICANTS FOR HUNTING AND FISHING LICENSES;
10 ALLOWING THE DEPARTMENT TO PROSECUTE A LICENSE APPLICATION
11 VIOLATION WITHIN 5 YEARS OF APPLICATION; AMENDING SECTIONS
12 15-30-303 AND 87-2-106, MCA; AND PROVIDING AN IMMEDIATE
13 EFFECTIVE DATE."

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

16 **Section 1.** Section 15-30-303, MCA, is amended to read:

17 "15-30-303. Confidentiality of tax records. (1) Except
18 in accordance with proper judicial order or as otherwise
19 provided by law, it is unlawful for the department or any
20 deputy, assistant, agent, clerk, or other officer or
21 employee to divulge or make known in any manner the amount
22 of income or any particulars set forth or disclosed in any
23 report or return required under this chapter or any other
24 information secured in the administration of this chapter.
25 It is also unlawful to divulge or make known in any manner

1 any federal return or federal return information disclosed
2 on any return or report required by rule of the department
3 or under this chapter.

4 (2) The officers charged with the custody of such
5 reports and returns shall not be required to produce any of
6 them or evidence of anything contained in them in any action
7 or proceeding in any court, except in any action or
8 proceeding to which the department is a party under the
9 provisions of this chapter or any other taxing act or on
10 behalf of any party to any action or proceedings under the
11 provisions of this chapter or such other act when the
12 reports or facts shown thereby are directly involved in such
13 action or proceedings, in either of which events the court
14 may require the production of and may admit in evidence so
15 much of said reports or of the facts shown thereby as are
16 pertinent to the action or proceedings and no more.

17 (3) Nothing herein shall be construed to prohibit:

18 (a) the delivery to a taxpayer or his duly authorized
19 representative of a certified copy of any return or report
20 filed in connection with his tax;

21 (b) the publication of statistics so classified as to
22 prevent the identification of particular reports or returns
23 and the items thereof; or

24 (c) the inspection by the attorney general or other
25 legal representative of the state of the report or return of

1 any taxpayer who shall bring action to set aside or review
2 the tax based thereon or against whom an action or
3 proceeding has been instituted in accordance with the
4 provisions of 15-30-311 and 15-30-322.

5 (4) Reports and returns shall be preserved for 3 years
6 and thereafter until the department orders them to be
7 destroyed.

8 (5) Any offense against subsections (1) through (4) of
9 this section shall be punished by a fine not exceeding
10 \$1,000 or by imprisonment in the county jail not exceeding 1
11 year, or both, at the discretion of the court, and if the
12 offender be an officer or employee of the state, he shall be
13 dismissed from office and be incapable of holding any public
14 office in this state for a period of 1 year thereafter.

15 (6) Notwithstanding the provisions of this section,
16 the department may permit the commissioner of internal
17 revenue of the United States or the proper officer of any
18 state imposing a tax upon the incomes of individuals or the
19 authorized representative of either such officer to inspect
20 the return of income of any individual or may furnish to
21 such officer or his authorized representative an abstract of
22 the return of income of any individual or supply him with
23 information concerning any item of income contained in any
24 return or disclosed by the report of any investigation of
25 the income or return of income of any individual, but such

1 permission shall be granted or such information furnished to
2 such officer or his representative only if the statutes of
3 the United States or of such other state, as the case may
4 be, grant substantially similar privileges to the proper
5 officer of this state charged with the administration of
6 this chapter.

7 (7) Further, notwithstanding any of the provisions of
8 this section, the department shall furnish:

9 (a) to the department of justice all information
10 necessary to identify those persons qualifying for the
11 additional exemption for blindness pursuant to 15-30-112(4),
12 for the purpose of enabling the department of justice to
13 administer the provisions of 61-5-105; and

14 (b) to the department of social and rehabilitation
15 services information acquired under 15-30-301, pertaining to
16 an applicant for public assistance, reasonably necessary for
17 the prevention and detection of public assistance fraud and
18 abuse, provided notice to the applicant has been given; and

19 (c) to the department of fish, wildlife, and parks
20 income tax information required under 87-2-102 to establish
21 the residency requirements of an applicant for hunting and
22 fishing licenses."

23 **Section 2.** Section 87-2-106, MCA, is amended to read:

24 **"87-2-106. Application for license.** (1) A license may
25 be procured from the director, any warden, or any authorized

1 agent of the director. The applicant shall state his name,
2 age, occupation, place of residence, post-office address,
3 the length of time in the state of Montana, whether a
4 citizen of the United States or an alien, and such other
5 facts, data, or descriptions as may be required by the
6 department. Except as provided in subsections (2) through
7 (4), the statements made by the applicant shall be
8 subscribed to before the officer or agent issuing the
9 license.

10 (2) Except as provided in subsection (3), department
11 employees or officers may issue licenses by mail.
12 Statements on an application for a license to be issued by
13 mail need not be subscribed to before the employee or
14 officer.

15 (3) To apply for a license under the provisions of
16 87-2-102(4), the applicant must apply to the director and
17 must submit at the time of application a notarized affidavit
18 that attests to fulfillment of the requirements of
19 87-2-102(4). The director shall process the application in
20 an expedient manner.

21 (4) A resident may apply for and purchase a wildlife
22 conservation license, hunting license, and fishing license
23 for his spouse, parent, child, brother, or sister who is
24 otherwise qualified to obtain such licenses.

25 (5) A license is void unless subscribed to by the

1 licensee and by an employee or officer of the department or
2 by a license agent or an authorized representative of the
3 license agent.

4 (6) It is unlawful to subscribe to any statement, on
5 any application or license, that is materially false. Any
6 material false statement contained in an application renders
7 the license issued pursuant to it void. Any person violating
8 any provision of this statute is guilty of a misdemeanor.

9 (7) The department may bring an action to prosecute a
10 violation of this section within 5 years of the date of
11 application for licensure."

12 NEW SECTION. Section 3. Extension of authority. Any
13 existing authority to make rules on the subject of the
14 provisions of [this act] is extended to the provisions of
15 [this act].

16 NEW SECTION. Section 4. Effective date. [This act] is
17 effective on passage and approval.

-End-

House BILL NO. 478

INTRODUCED BY

Bob Harg

A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING THE LAW RELATING TO FISHING AND HUNTING LICENSING PROCEDURES; REQUIRING THE DEPARTMENT OF REVENUE TO PROVIDE SPECIFIC INCOME TAX INFORMATION REQUESTED BY THE DEPARTMENT OF FISH, WILDLIFE, AND PARKS FOR PURPOSES OF DETERMINING THE RESIDENCY OF APPLICANTS FOR HUNTING AND FISHING LICENSES; ALLOWING THE DEPARTMENT TO PROSECUTE A LICENSE APPLICATION VIOLATION WITHIN 5 YEARS OF APPLICATION; AMENDING SECTIONS 15-30-303 AND 87-2-106, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

Section 1. Section 15-30-303, MCA, is amended to read:

***15-30-303. Confidentiality of tax records.** (1) Except in accordance with proper judicial order or as otherwise provided by law, it is unlawful for the department or any deputy, assistant, agent, clerk, or other officer or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this chapter or any other information secured in the administration of this chapter. It is also unlawful to divulge or make known in any manner

any federal return or federal return information disclosed on any return or report required by rule of the department or under this chapter.

(2) The officers charged with the custody of such reports and returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except in any action or proceeding to which the department is a party under the provisions of this chapter or any other taxing act or on behalf of any party to any action or proceedings under the provisions of this chapter or such other act when the reports or facts shown thereby are directly involved in such action or proceedings, in either of which events the court may require the production of and may admit in evidence so much of said reports or of the facts shown thereby as are pertinent to the action or proceedings and no more.

(3) Nothing herein shall be construed to prohibit:

(a) the delivery to a taxpayer or his duly authorized representative of a certified copy of any return or report filed in connection with his tax;

(b) the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof; or

(c) the inspection by the attorney general or other legal representative of the state of the report or return of

1 any taxpayer who shall bring action to set aside or review
2 the tax based thereon or against whom an action or
3 proceeding has been instituted in accordance with the
4 provisions of 15-30-311 and 15-30-322.

5 (4) Reports and returns shall be preserved for 3 years
6 and thereafter until the department orders them to be
7 destroyed.

8 (5) Any offense against subsections (1) through (4) of
9 this section shall be punished by a fine not exceeding
10 \$1,000 or by imprisonment in the county jail not exceeding 1
11 year, or both, at the discretion of the court, and if the
12 offender be an officer or employee of the state, he shall be
13 dismissed from office and be incapable of holding any public
14 office in this state for a period of 1 year thereafter.

15 (6) Notwithstanding the provisions of this section,
16 the department may permit the commissioner of internal
17 revenue of the United States or the proper officer of any
18 state imposing a tax upon the incomes of individuals or the
19 authorized representative of either such officer to inspect
20 the return of income of any individual or may furnish to
21 such officer or his authorized representative an abstract of
22 the return of income of any individual or supply him with
23 information concerning any item of income contained in any
24 return or disclosed by the report of any investigation of
25 the income or return of income of any individual, but such

1 permission shall be granted or such information furnished to
2 such officer or his representative only if the statutes of
3 the United States or of such other state, as the case may
4 be, grant substantially similar privileges to the proper
5 officer of this state charged with the administration of
6 this chapter.

7 (7) Further, notwithstanding any of the provisions of
8 this section, the department shall furnish:

9 (a) to the department of justice all information
10 necessary to identify those persons qualifying for the
11 additional exemption for blindness pursuant to 15-30-112(4),
12 for the purpose of enabling the department of justice to
13 administer the provisions of 61-5-105; and

14 (b) to the department of social and rehabilitation
15 services information acquired under 15-30-301, pertaining to
16 an applicant for public assistance, reasonably necessary for
17 the prevention and detection of public assistance fraud and
18 abuse, provided notice to the applicant has been given; and

19 (c) to the department of fish, wildlife, and parks
20 income tax information required under 87-2-102 to establish
21 the residency requirements of an applicant for hunting and
22 fishing licenses."

23 **Section 2.** Section 87-2-106, MCA, is amended to read:

24 **"87-2-106. Application for license.** (1) A license may
25 be procured from the director, any warden, or any authorized

agent of the director. The applicant shall state his name, age, occupation, place of residence, post-office address, the length of time in the state of Montana, whether a citizen of the United States or an alien, and such other facts, data, or descriptions as may be required by the department. Except as provided in subsections (2) through (4), the statements made by the applicant shall be subscribed to before the officer or agent issuing the license.

(2) Except as provided in subsection (3), department employees or officers may issue licenses by mail. Statements on an application for a license to be issued by mail need not be subscribed to before the employee or officer.

(3) To apply for a license under the provisions of 87-2-102(4), the applicant must apply to the director and must submit at the time of application a notarized affidavit that attests to fulfillment of the requirements of 87-2-102(4). The director shall process the application in an expedient manner.

(4) A resident may apply for and purchase a wildlife conservation license, hunting license, and fishing license for his spouse, parent, child, brother, or sister who is otherwise qualified to obtain such licenses.

(5) A license is void unless subscribed to by the

licensee and by an employee or officer of the department or by a license agent or an authorized representative of the license agent.

(6) It is unlawful to subscribe to any statement, on any application or license, that is materially false. Any material false statement contained in an application renders the license issued pursuant to it void. Any person violating any provision of this statute is guilty of a misdemeanor.

(7) The department may bring an action to prosecute a violation of this section within 5 years of the date of application for licensure."

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

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

-End-

SENATE COMMITTEE OF THE WHOLE AMENDMENT

March 13, 1989 1:51 pm

Mr. Chairman: I move to amend HB 478 (third reading copy -- blue)
as follows:

1. Title, line 7.

Strike: "INCOME TAX"

Following: "INFORMATION"

Insert: "AVAILABLE FROM INCOME TAX RETURNS THAT IS"

2. Title, line 11.

Strike: "5"

Insert: "3"

3. Page 4, line 20.

Strike: "income tax"

Insert: "specific"

Following: "information"

Insert: "that is available from income tax returns and"

4. Page 6, line 10.

Strike: "5"

Insert: "3"

ADOPT

REJECT

Signed: _____

Al Bishop
Senator Bishop

HB 478

SENATE

cwhb478.313

HOUSE BILL NO. 478

INTRODUCED BY ROTH, STANG

A BILL FOR AN ACT ENTITLED: "AN ACT GENERALLY REVISING THE LAW RELATING TO FISHING AND HUNTING LICENSING PROCEDURES; REQUIRING THE DEPARTMENT OF REVENUE TO PROVIDE SPECIFIC ~~INCOME--TAX~~ INFORMATION AVAILABLE FROM INCOME TAX RETURNS THAT IS REQUESTED BY THE DEPARTMENT OF FISH, WILDLIFE, AND PARKS FOR PURPOSES OF DETERMINING THE RESIDENCY OF APPLICANTS FOR HUNTING AND FISHING LICENSES; ALLOWING THE DEPARTMENT TO PROSECUTE A LICENSE APPLICATION VIOLATION WITHIN 5 3 YEARS OF APPLICATION; AMENDING SECTIONS 15-30-303 AND 87-2-106, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

Section 1. Section 15-30-303, MCA, is amended to read:

"15-30-303. Confidentiality of tax records. (1) Except in accordance with proper judicial order or as otherwise provided by law, it is unlawful for the department or any deputy, assistant, agent, clerk, or other officer or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this chapter or any other information secured in the administration of this chapter.

It is also unlawful to divulge or make known in any manner any federal return or federal return information disclosed on any return or report required by rule of the department or under this chapter.

(2) The officers charged with the custody of such reports and returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except in any action or proceeding to which the department is a party under the provisions of this chapter or any other taxing act or on behalf of any party to any action or proceedings under the provisions of this chapter or such other act when the reports or facts shown thereby are directly involved in such action or proceedings, in either of which events the court may require the production of and may admit in evidence so much of said reports or of the facts shown thereby as are pertinent to the action or proceedings and no more.

(3) Nothing herein shall be construed to prohibit:

(a) the delivery to a taxpayer or his duly authorized representative of a certified copy of any return or report filed in connection with his tax;

(b) the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof; or

(c) the inspection by the attorney general or other

1 legal representative of the state of the report or return of
2 any taxpayer who shall bring action to set aside or review
3 the tax based thereon or against whom an action or
4 proceeding has been instituted in accordance with the
5 provisions of 15-30-311 and 15-30-322.

6 (4) Reports and returns shall be preserved for 3 years
7 and thereafter until the department orders them to be
8 destroyed.

9 (5) Any offense against subsections (1) through (4) of
10 this section shall be punished by a fine not exceeding
11 \$1,000 or by imprisonment in the county jail not exceeding 1
12 year, or both, at the discretion of the court, and if the
13 offender be an officer or employee of the state, he shall be
14 dismissed from office and be incapable of holding any public
15 office in this state for a period of 1 year thereafter.

16 (6) Notwithstanding the provisions of this section,
17 the department may permit the commissioner of internal
18 revenue of the United States or the proper officer of any
19 state imposing a tax upon the incomes of individuals or the
20 authorized representative of either such officer to inspect
21 the return of income of any individual or may furnish to
22 such officer or his authorized representative an abstract of
23 the return of income of any individual or supply him with
24 information concerning any item of income contained in any
25 return or disclosed by the report of any investigation of

1 the income or return of income of any individual, but such
2 permission shall be granted or such information furnished to
3 such officer or his representative only if the statutes of
4 the United States or of such other state, as the case may
5 be, grant substantially similar privileges to the proper
6 officer of this state charged with the administration of
7 this chapter.

8 (7) Further, notwithstanding any of the provisions of
9 this section, the department shall furnish:

10 (a) to the department of justice all information
11 necessary to identify those persons qualifying for the
12 additional exemption for blindness pursuant to 15-30-112(4),
13 for the purpose of enabling the department of justice to
14 administer the provisions of 61-5-105; and

15 (b) to the department of social and rehabilitation
16 services information acquired under 15-30-301, pertaining to
17 an applicant for public assistance, reasonably necessary for
18 the prevention and detection of public assistance fraud and
19 abuse, provided notice to the applicant has been given; and

20 (c) to the department of fish, wildlife, and parks
21 income--tax SPECIFIC information THAT IS AVAILABLE FROM
22 INCOME TAX RETURNS AND required under 87-2-102 to establish
23 the residency requirements of an applicant for hunting and
24 fishing licenses."

25 **Section 2.** Section 87-2-106, MCA, is amended to read:

1 ***87-2-106. Application for license.** (1) A license may
 2 be procured from the director, any warden, or any authorized
 3 agent of the director. The applicant shall state his name,
 4 age, occupation, place of residence, post-office address,
 5 the length of time in the state of Montana, whether a
 6 citizen of the United States or an alien, and such other
 7 facts, data, or descriptions as may be required by the
 8 department. Except as provided in subsections (2) through
 9 (4), the statements made by the applicant shall be
 10 subscribed to before the officer or agent issuing the
 11 license.

12 (2) Except as provided in subsection (3), department
 13 employees or officers may issue licenses by mail.
 14 Statements on an application for a license to be issued by
 15 mail need not be subscribed to before the employee or
 16 officer.

17 (3) To apply for a license under the provisions of
 18 87-2-102(4), the applicant must apply to the director and
 19 must submit at the time of application a notarized affidavit
 20 that attests to fulfillment of the requirements of
 21 87-2-102(4). The director shall process the application in
 22 an expedient manner.

23 (4) A resident may apply for and purchase a wildlife
 24 conservation license, hunting license, and fishing license
 25 for his spouse, parent, child, brother, or sister who is

1 otherwise qualified to obtain such licenses.

2 (5) A license is void unless subscribed to by the
 3 licensee and by an employee or officer of the department or
 4 by a license agent or an authorized representative of the
 5 license agent.

6 (6) It is unlawful to subscribe to any statement, on
 7 any application or license, that is materially false. Any
 8 material false statement contained in an application renders
 9 the license issued pursuant to it void. Any person violating
 10 any provision of this statute is guilty of a misdemeanor.

11 (7) The department may bring an action to prosecute a
 12 violation of this section within 5 3 years of the date of
 13 application for licensure."

14 NEW SECTION. Section 3. Extension of authority. Any
 15 existing authority to make rules on the subject of the
 16 provisions of [this act] is extended to the provisions of
 17 [this act].

18 NEW SECTION. Section 4. Effective date. [This act] is
 19 effective on passage and approval.

-End-