

SENATE BILL NO. 53

INTRODUCED BY HARP

BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE SENATE

JANUARY 3, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON LOCAL GOVERNMENT.
	FIRST READING.
JANUARY 11, 1989	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
JANUARY 12, 1989	PRINTING REPORT.
JANUARY 13, 1989	SECOND READING, DO PASS.
JANUARY 14, 1989	ENGROSSING REPORT.
JANUARY 16, 1989	THIRD READING, PASSED. AYES, 48; NOES, 0.
	TRANSMITTED TO HOUSE.

IN THE HOUSE

JANUARY 16, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON LOCAL GOVERNMENT.
FEBRUARY 20, 1989	FIRST READING.
MARCH 1, 1989	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
MARCH 4, 1989	SECOND READING, CONCURRED IN.
MARCH 6, 1989	THIRD READING, CONCURRED IN. AYES, 93; NOES, 0.
	RETURNED TO SENATE.

IN THE SENATE

MARCH 7, 1989	RECEIVED FROM HOUSE.
---------------	----------------------

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 SENATE BILL NO. 53
2 INTRODUCED BY HARP
3 BY REQUEST OF THE DEPARTMENT OF REVENUE
4
5 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT MONEY
6 RECEIVED BY A COUNTY TREASURER FOR THE PAYMENT OF
7 INHERITANCE TAXES BE DEPOSITED WITH THE STATE TREASURER; AND
8 AMENDING SECTION 72-16-439, MCA."
9
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
11 **Section 1.** Section 72-16-439, MCA, is amended to read:
12 "72-16-439. Advance payment -- relief from interest or
13 penalty -- discount -- refund of excess paid. (1) Any person
14 from whom such tax is or may be due may make an estimate of
15 and pay the same to the county treasurer, who shall receipt
16 therefor, at any time before the same is determined by the
17 department of revenue and shall thereupon be relieved from
18 any interest or penalty upon the amount so paid in the same
19 manner as if the tax were then determined.
20 (2) In the event the person making payment has done so
21 in accordance with the provisions of 72-16-440 pertaining to
22 the allowance of a 5% discount, the person making payment
23 shall be relieved from any interest or penalty and shall be
24 allowed the 5% discount upon the amount which he so declared
25 due as his inheritance tax liability. The tax may be

1 declared to be due by paying the amount estimated by the
2 taxpayer to the county treasurer.
3 (3) The money shall be paid to the county treasurer,
4 ~~who must deposit same with the department of revenue.~~ The
5 ~~county treasurer~~ shall pay the collections money to the
6 ~~department state treasurer~~ on or before the fifth 20th day
7 of the month following the collection.
8 (4) As soon as the correct amount of inheritance tax
9 has been determined, any excess so paid shall be refunded to
10 the person so paying or entitled thereto by the department."

-End-



STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB053, as introduced

DESCRIPTION OF PROPOSED LEGISLATION:

An act to require that money received by a county treasurer for the payment of inheritance taxes be deposited with the state treasurer.

FISCAL IMPACT:

This bill corrects an oversight in SB147, passed during the 1987 Legislature, by amending the section on the distribution of inheritance tax to be consistent with SB147.

This bill is not expected to produce an impact on department revenues or expenditures.

Ray Shackelford 1/7/89
RAY SHACKLEFORD, DIRECTOR DATE
Office of Budget and Program Planning

John G. Harp
JOHN G. HARP, PRIMARY SPONSOR DATE
Fiscal Note for SB053, as introduced

SB 53

APPROVED BY COMM.
ON LOCAL GOVERNMENT

1 SENATE BILL NO. 53
2 INTRODUCED BY HARP
3 BY REQUEST OF THE DEPARTMENT OF REVENUE
4
5 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT MONEY
6 RECEIVED BY A COUNTY TREASURER FOR THE PAYMENT OF
7 INHERITANCE TAXES BE DEPOSITED WITH THE STATE TREASURER; AND
8 AMENDING SECTION 72-16-439, MCA."
9
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
11 **Section 1.** Section 72-16-439, MCA, is amended to read:
12 "72-16-439. Advance payment -- relief from interest or
13 penalty -- discount -- refund of excess paid. (1) Any person
14 from whom such tax is or may be due may make an estimate of
15 and pay the same to the county treasurer, who shall receipt
16 therefor, at any time before the same is determined by the
17 department of revenue and shall thereupon be relieved from
18 any interest or penalty upon the amount so paid in the same
19 manner as if the tax were then determined.
20 (2) In the event the person making payment has done so
21 in accordance with the provisions of 72-16-440 pertaining to
22 the allowance of a 5% discount, the person making payment
23 shall be relieved from any interest or penalty and shall be
24 allowed the 5% discount upon the amount which he so declared
25 due as his inheritance tax liability. The tax may be

1 declared to be due by paying the amount estimated by the
2 taxpayer to the county treasurer.
3 (3) The money shall be paid to the county treasurer,
4 who ~~must deposit same with the department of revenue~~. The
5 ~~county treasurer~~ shall pay the collections money to the
6 department state treasurer on or before the ~~fifth~~ 20th day
7 of the month following the collection.
8 (4) As soon as the correct amount of inheritance tax
9 has been determined, any excess so paid shall be refunded to
10 the person so paying or entitled thereto by the department."

-End-

1 SENATE BILL NO. 53
2 INTRODUCED BY HARP
3 BY REQUEST OF THE DEPARTMENT OF REVENUE
4
5 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT MONEY
6 RECEIVED BY A COUNTY TREASURER FOR THE PAYMENT OF
7 INHERITANCE TAXES BE DEPOSITED WITH THE STATE TREASURER; AND
8 AMENDING SECTION 72-16-439, MCA."

9
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 **Section 1.** Section 72-16-439, MCA, is amended to read:

12 "72-16-439. Advance payment -- relief from interest or
13 penalty -- discount -- refund of excess paid. (1) Any person
14 from whom such tax is or may be due may make an estimate of
15 and pay the same to the county treasurer, who shall receipt
16 therefor, at any time before the same is determined by the
17 department of revenue and shall thereupon be relieved from
18 any interest or penalty upon the amount so paid in the same
19 manner as if the tax were then determined.

20 (2) In the event the person making payment has done so
21 in accordance with the provisions of 72-16-440 pertaining to
22 the allowance of a 5% discount, the person making payment
23 shall be relieved from any interest or penalty and shall be
24 allowed the 5% discount upon the amount which he so declared
25 due as his inheritance tax liability. The tax may be

1 declared to be due by paying the amount estimated by the
2 taxpayer to the county treasurer.

3 (3) The money shall be paid to the county treasurer,
4 who ~~must deposit same with the department of revenue.~~ The
5 county treasurer shall pay the collections money to the
6 department state treasurer on or before the fifth 20th day
7 of the month following the collection.

8 (4) As soon as the correct amount of inheritance tax
9 has been determined, any excess so paid shall be refunded to
10 the person so paying or entitled thereto by the department."

-End-

SENATE BILL NO. 53

INTRODUCED BY HARP

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT MONEY RECEIVED BY A COUNTY TREASURER FOR THE PAYMENT OF INHERITANCE TAXES BE DEPOSITED WITH THE STATE TREASURER; AND AMENDING SECTION 72-16-439, MCA."

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

Section 1. Section 72-16-439, MCA, is amended to read:

"72-16-439. Advance payment -- relief from interest or penalty -- discount -- refund of excess paid. (1) Any person from whom such tax is or may be due may make an estimate of and pay the same to the county treasurer, who shall receipt therefor, at any time before the same is determined by the department of revenue and shall thereupon be relieved from any interest or penalty upon the amount so paid in the same manner as if the tax were then determined.

(2) In the event the person making payment has done so in accordance with the provisions of 72-16-440 pertaining to the allowance of a 5% discount, the person making payment shall be relieved from any interest or penalty and shall be allowed the 5% discount upon the amount which he so declared due as his inheritance tax liability. The tax may be

declared to be due by paying the amount estimated by the taxpayer to the county treasurer.

(3) The money shall be paid to the county treasurer, who must deposit same with the department of revenue. The county treasurer shall pay the collections money to the department state treasurer on or before the fifth 20th day of the month following the collection.

(4) As soon as the correct amount of inheritance tax has been determined, any excess so paid shall be refunded to the person so paying or entitled thereto by the department."

-End-