

HOUSE BILL 54

Introduced by Bardanoue

6/26	Introduced
6/26	Referred to Labor & Employment Relations
6/26	Fiscal Note Requested
6/27	Hearing
6/29	Fiscal Note Received Died in Committee

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HOUSE BILL NO. 54  
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INTRODUCED BY \_\_\_\_\_

A BILL FOR AN ACT ENTITLED: "AN ACT TO INCREASE THE WORKERS' COMPENSATION PAYROLL TAX TO 0.45 PERCENT OF AN EMPLOYER'S PAYROLL; AMENDING SECTION 39-71-2503, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

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

**Section 1.** Section 39-71-2503, MCA, is amended to read:

"39-71-2503. (Temporary) Workers' compensation payroll tax -- penalty. (1) (a) There is imposed on each employer a workers' compensation payroll tax in an amount equal to ~~0.3%~~ 0.45% of the employer's payroll in the preceding calendar quarter for all employments covered under 39-71-401. This payroll tax must be used to reduce the unfunded liability in the state fund.

(b) The tax is due and payable 30 days following the end of each calendar quarter, commencing with the quarter ending September 30, 1987.

(c) The tax must be paid to and collected by the department. The department shall prepare appropriate returns to be filed by each employer or insurer with the payment of

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the tax.  
(d) Each employer shall maintain the records the department requires concerning the employer's payroll. The records are subject to inspection by the department and its employees and agents during regular business hours.  
(e) Taxes not paid when due bear interest at the rate of 1% a month. The employer shall also pay a penalty equal to 10% of the amount of the delinquent tax.  
(2) All collections of the tax are appropriated to and must be deposited as received in the tax account. The tax is in addition to any other tax or fee assessed against employers subject to the tax.  
(3) Sections 15-35-112 through 15-35-114, 15-35-121, and 15-35-122 regarding deficiency assessments, credits for overpayment, statute of limitations, penalties, and department rulemaking authority apply to the tax, to employers, and to the department. (Terminates June 30, 1991--sec. 10, Ch. 664, L. 1987.)"  
NEW SECTION. Section 2. Prior law superseded. [This act] supersedes the provisions of 1-2-112 and 1-2-113 as they may apply to [this act].  
NEW SECTION. Section 3. Retroactive applicability. [This act] applies retroactively, within the meaning of 1-2-109, to each employer's payroll in the calendar quarter beginning July 1, 1989.



LC 0501/01

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

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