

HOUSE BILL NO. 103

INTRODUCED BY SWANSON
BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE HOUSE

JANUARY 5, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
JANUARY 14, 1993	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
JANUARY 15, 1993	PRINTING REPORT.
JANUARY 16, 1993	SECOND READING, DO PASS.
JANUARY 18, 1993	ENGROSSING REPORT.
	THIRD READING, PASSED. AYES, 94; NOES, 3.
	TRANSMITTED TO SENATE.

IN THE SENATE

JANUARY 20, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
FEBRUARY 4, 1993	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
FEBRUARY 10, 1993	SECOND READING, CONCURRED IN.
FEBRUARY 11, 1993	THIRD READING, CONCURRED IN. AYES, 50; NOES, 0.
	RETURNED TO HOUSE.

IN THE HOUSE

FEBRUARY 12, 1993	RECEIVED FROM SENATE.
	SENT TO ENROLLING.
	REPORTED CORRECTLY ENROLLED.

1 House BILL NO. 103
2 INTRODUCED BY Swanson
3 BY REQUEST OF THE DEPARTMENT OF REVENUE
4
5 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THAT ONLY
6 FINAL DECISIONS OF THE DEPARTMENT OF REVENUE ARE APPEALABLE
7 TO THE STATE TAX APPEAL BOARD; AMENDING SECTION 15-2-302,
8 MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN
9 APPLICABILITY DATE."
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11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12 **Section 1.** Section 15-2-302, MCA, is amended to read:
13 "15-2-302. Direct appeal from department decision to
14 state tax appeal board -- hearing. (1) A person may appeal
15 to the state tax appeal board any-action a final decision of
16 the department of revenue involving:
17 (a) property centrally assessed under chapter 23 of
18 this title;
19 (b) classification of property as new industrial
20 property;
21 (c) any other tax (other than the property tax) imposed
22 under this title; or
23 (d) any other matter in which such appeal is provided
24 by law.
25 (2) The appeal is made by filing a complaint with the

1 board within 30 days following receipt of notice of the
2 ~~department-action~~ department's final decision. The complaint
3 shall must set forth the grounds for relief and nature of
4 relief demanded. The board shall immediately transmit a copy
5 of the complaint to the department.
6 (3) The department shall file with the board an answer
7 within 30 days following filing of a complaint and at such
8 that time mail a copy to the complainant. The answer shall
9 must set forth the department's response to each ground for
10 and type of relief demanded in the complaint.
11 (4) The board shall ~~thereafter-hear-the-parties~~ conduct
12 the appeal in accordance with the contested case provisions
13 of the Montana Administrative Procedure Act."
14 **NEW SECTION. Section 2. Applicability.** [This act]
15 applies to final decisions made on or after [the effective
16 date of this act].
17 **NEW SECTION. Section 3. Effective date.** [This act] is
18 effective on passage and approval.

-End-

APPROVED BY COMMITTEE
ON TAXATION

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