

HOUSE BILL NO. 298

INTRODUCED BY BIRD
BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE HOUSE

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| JANUARY 21, 1993 | INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION. |
| | FIRST READING. |
| JANUARY 29, 1993 | COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED. |
| JANUARY 30, 1993 | PRINTING REPORT. |
| FEBRUARY 1, 1993 | SECOND READING, DO PASS. |
| FEBRUARY 2, 1993 | ENGROSSING REPORT. |
| FEBRUARY 3, 1993 | THIRD READING, PASSED. AYES, 98; NOES, 0. |
| FEBRUARY 4, 1993 | TRANSMITTED TO SENATE. |

IN THE SENATE

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| FEBRUARY 4, 1993 | INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION. |
| | FIRST READING. |
| MARCH 2, 1993 | COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED. |
| MARCH 3, 1993 | SECOND READING, CONCURRED IN. |
| MARCH 4, 1993 | THIRD READING, CONCURRED IN. AYES, 49; NOES, 0. |
| | RETURNED TO HOUSE. |

IN THE HOUSE

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| MARCH 16, 1993 | RECEIVED FROM SENATE. |
| | SENT TO ENROLLING. |
| | REPORTED CORRECTLY ENROLLED. |

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5 A BILL FOR AN ACT ENTITLED: "AN ACT INCREASING FROM 30 DAYS
6 TO 60 DAYS THE TIME WITHIN WHICH TO FILE AN APPEAL OF A
7 DECISION OF THE STATE TAX APPEAL BOARD INVOLVING INDIVIDUAL
8 INCOME TAX; AND AMENDING SECTION 15-30-148, MCA."
9

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

11 **Section 1.** Section 15-30-148, MCA, is amended to read:

12 "15-30-148. Judicial review. (1) The determination of
13 the state tax appeal board may be reviewed in the district
14 court for Lewis and Clark County or the county in which the
15 taxpayer resides or in which the taxpayer's has--his
16 principal office or place of business is located by a
17 complaint filed by the taxpayer or the department within 30
18 60 days after the receipt of notice of the determination.
19 Proceedings for review ~~shall~~ must be otherwise as specified
20 under the Montana Administrative Procedure Act.

21 (2) The remedies provided by this chapter for the
22 collection of the tax ~~shall~~ must be stayed, and ~~no an~~
23 assessment, distraint, or proceedings in court for
24 collection of the taxes may not be made, begun, or
25 prosecuted until 90 days after ~~such~~ the court action is

1 finally determined. From any determination of ~~such the~~
2 court, an appeal to the supreme court may be taken by either
3 party."

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB0298, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act increasing from 30 days to 60 days the time within which to file an appeal of a decision of the State Tax Appeal Board involving individual income tax; and amending Section 15-30-148, MCA.

ASSUMPTIONS:

That this bill is merely housekeeping to get all filing deadlines for appeal of STAB decisions to 60 days.

FISCAL IMPACT:

No fiscal impact.

David Lewis 1-25-93
DAVID LEWIS, BUDGET DIRECTOR DATE
Office of Budget and Program Planning

Joann T. Bird 1-25-93
JOANN T. BIRD, PRIMARY SPONSOR DATE
Fiscal Note for HB0298, as introduced
HB 298

APPROVED BY COMMITTEE
ON TAXATION

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