HOUSE BILL NO. 298

INTRODUCED BY BIRD BY REQUEST OF THE DEPARTMENT OF REVENUE

	IN THE HOUSE
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.
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SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

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BY REQUEST OF THE DEPARTMENT OF REVENUE

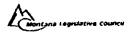
A BILL FOR AN ACT ENTITLED: "AN ACT INCREASING FROM 30 DAYS TO 60 DAYS THE TIME WITHIN WHICH TO FILE AN APPEAL OF A DECISION OF THE STATE TAX APPEAL BOARD INVOLVING INDIVIDUAL INCOME TAX; AND AMENDING SECTION 15-30-148, MCA."

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

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

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

(2) The remedies provided by this chapter for the collection of the tax shall must be stayed, and no an assessment, distraint, or proceedings in court for collection of the taxes may not be made, begun, or 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."

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, BUDGET DIRECTOR DATE
Office of Budget and Program Planning

JOHN T. BIRD, PRIMARY SPONSOR

Fiscal Note for HB0298, as introduced

HB 298

APPROVED BY COMMITTEE ON TAXATION

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Montana Legislative Council

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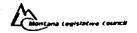
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