

HOUSE BILL NO. 300

INTRODUCED BY SWANSON  
BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE HOUSE

JANUARY 21, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
JANUARY 30, 1993	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
FEBRUARY 1, 1993	PRINTING REPORT.
FEBRUARY 2, 1993	SECOND READING, DO PASS.
FEBRUARY 3, 1993	ENGROSSING REPORT.
FEBRUARY 4, 1993	THIRD READING, PASSED. AYES, 94; NOES, 4.
FEBRUARY 5, 1993	TRANSMITTED TO SENATE.

IN THE SENATE

FEBRUARY 8, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON BUSINESS & INDUSTRY.
	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

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

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House BILL NO. 300INTRODUCED BY Swanson

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT INCREASING THE TIME  
LIMIT FOR FILING FOR A REFUND OF THE TELEPHONE EXCHANGE  
ACCESS FEE FROM 2 YEARS TO 5 YEARS; AND AMENDING SECTION  
10-4-205, MCA."

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

**Section 1.** Section 10-4-205, MCA, is amended to read:

"10-4-205. Refund to provider for excess payment of  
fee. If the amount paid by a provider to the department of  
revenue exceeds the amount of fee owed, the department of  
revenue shall refund the amount of the excess payment, with  
interest thereon on the excess payment at the rate of 0.5% a  
month or fraction of a month from the date of payment of the  
excess until the date of the refund. No A refund may not be  
made to a provider who fails to claim the refund within 2 5  
years after the due date for filing of the return with  
respect to which the claim for refund relates."

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB0300, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act increasing the time limit for filing for a refund of the telephone exchange access fee from 2 years to 5 years.

ASSUMPTIONS:


1. The Department of Revenue does not anticipate any additional requests for refunds due to an additional 3 year window of opportunity.
2. According to the Department of Revenue, the bill is intended as a technical correction.

FISCAL IMPACT:

None

 2-1-93

DAVID LEWIS, BUDGET DIRECTOR      DATE  
Office of Budget and Program Planning

 2-2-93

EMILY SWANSON, PRIMARY SPONSOR      DATE

Fiscal Note for HB0300, as introduced.

**HB 300**

APPROVED BY COMMITTEE  
ON TAXATION

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HB 300

THIRD READING

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