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SENATE BILL NO. 114

INTRODUCED BY HAGER BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE SENATE

	IN THE SENATE
JANUARY 8, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
JANUARY 13, 1993	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
JANUARY 14, 1993	PRINTING REPORT.
	SECOND READING, DO PASS.
JANUARY 15, 1993	ENGROSSING REPORT.
	THIRD READING, PASSED. AYES, 48; NOES, 0.
	TRANSMITTED TO HOUSE.
	IN THE HOUSE
JANUARY 16, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
	FIRST READING.
JANUARY 23, 1993	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
JANUARY 26, 1993	SECOND READING, CONCURRED IN.
JANUARY 28, 1993	THIRD READING, CONCURRED IN. AYES, 96; NOES, 2.
JANUARY 29, 1993	RETURNED TO SENATE.
	IN THE SENATE
JANUARY 29, 1993	RECEIVED FROM HOUSE.
	SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

2 INTRODUCED BY Hayer

BY REQUEST OF THE DEPARTMENT OF REVENUE

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A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE TIME WITHIN WHICH A TAXPAYER MAY BRING A DECLARATORY JUDGMENT ACTION; AND AMENDING SECTION 15-1-406, MCA."

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entity imposing the tax.

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

Section 1. Section 15-1-406, MCA, is amended to read:

"15-1-406. Alternative remedy -- declaratory judgment.

- (1) An aggrieved taxpayer may, in lieu of proceeding under 15-1-402 or 15-1-211, bring a declaratory judgment action in the district court seeking a declaration that a tax levied by the state or one of its subdivisions was illegally or unlawfully imposed or exceeded the taxing authority of the
- (2) The action must be brought within 90 days of the imposition date the notice of the tax due was sent to the taxpayer. The court shall consolidate all actions brought under subsection (1) which that challenge the same tax levy. The decision of the court shall—apply applies to all similarly situated taxpayers except those taxpayers who are excluded under 15-1-407.
 - (3) The taxes that are being challenged under this



- 1 section must be paid when due as a condition of continuing
- 2 the action."

-End-

APPROVED BY COMMITTEE ON TAXATION

2 INTRODUCED BY Hager

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

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Montana Legislative Council

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2 INTRODUCED BY Jon Hayer

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SB 114

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BY REQUEST OF THE DEPARTMENT OF REVENUE

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