

1 Senate BILL NO. 114
2 INTRODUCED BY Tom Hoyer
3 BY REQUEST OF THE DEPARTMENT OF REVENUE
4

5 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE TIME
6 WITHIN WHICH A TAXPAYER MAY BRING A DECLARATORY JUDGMENT
7 ACTION; AND AMENDING SECTION 15-1-406, MCA."
8

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

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

11 "15-1-406. Alternative remedy -- declaratory judgment.

12 (1) An aggrieved taxpayer may, in lieu of proceeding under
13 15-1-402 or 15-1-211, bring a declaratory judgment action in
14 the district court seeking a declaration that a tax levied
15 by the state or one of its subdivisions was illegally or
16 unlawfully imposed or exceeded the taxing authority of the
17 entity imposing the tax.

18 (2) The action must be brought within 90 days of the
19 imposition date the notice of the tax due was sent to the
20 taxpayer. The court shall consolidate all actions brought
21 under subsection (1) which that challenge the same tax levy.
22 The decision of the court ~~shall--apply~~ applies to all
23 similarly situated taxpayers except those taxpayers who are
24 excluded under 15-1-407.

25 (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

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