

1 SENATE BILL NO. 47

2 INTRODUCED BY FOSTER

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR SIGNATURE ALTERNATIVES FOR PAYMENT
6 OF TAXES BY ELECTRONIC FUNDS TRANSFER; AMENDING SECTION 15-30-211, MCA; AND PROVIDING
7 AN IMMEDIATE EFFECTIVE DATE."

8
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10
11 **Section 1.** Section 15-30-211, MCA, is amended to read:

12 "**15-30-211. Signature alternatives for electronically filed returns.** For purposes of ~~this part~~ Title
13 15, chapters 1, 2, 6 through 10, 15 through 18, 23, 24, 30 through 33, 35 through 38, 44, 50, 51, 53,
14 59 through 61, and 65, and Title 16, chapter 11, the director of revenue may prescribe, by rule, methods
15 for ~~the~~ signing, subscribing, or verifying ~~of the~~ electronically filed tax returns ~~required to be filed by this~~
16 ~~part~~. Returns electronically filed in accordance with the methods adopted by rule have the same validity
17 and consequences as physical forms signed by a taxpayer."

18
19 NEW SECTION. **Section 2. Renumbering -- directions to code commissioner.** The code
20 commissioner is instructed to renumber 15-30-211 as an integral part of Title 15, chapter 1, part 2, and
21 as an integral part of Title 16, chapter 11.

22
23 NEW SECTION. **Section 3. Effective date.** [This act] is effective on passage and approval.

24 -END-

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

Section 1. Section 15-30-211, MCA, is amended to read:

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NEW SECTION. Section 2. Renumbering -- directions to code commissioner. The code commissioner is instructed to renumber 15-30-211 as an integral part of Title 15, chapter 1, part 2, and as an integral part of Title 16, chapter 11.

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24 -END-

APPROVED BY COM
ON TAXATION

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13 15, chapters 1, 2, 6 through 10, 15 through 18, 23, 24, 30 through 33, 35 through 38, 44, 50, 51, 53,
14 59 through 61, and 65, and Title 16, chapter 11, the director of revenue, AND FOR THE PURPOSES OF
15 TITLE 15, CHAPTER 70, THE DIRECTOR OF THE DEPARTMENT OF TRANSPORTATION, may prescribe,
16 by rule, methods for ~~the~~ signing, subscribing, or verifying ~~of the~~ electronically filed tax returns ~~required to~~
17 ~~be filed by this part.~~ Returns electronically filed in accordance with the methods adopted by rule have the
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