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As of: April 21, 2014 (10:09am)

LC9902

**** Bill No. ****

Introduced By *****

By Request of the *****

A Bill for an Act entitled: "An Act allowing certain industrial property taxpayers to appeal directly to the state tax appeal board; amending section 15-2-302, MCA."

Be it enacted by the Legislature of the State of Montana:

Section 1. Section 15-2-302, MCA, is amended to read:

"15-2-302. Direct appeal from department decision to state tax appeal board -- hearing. (1) A person may appeal to the state tax appeal board a final decision of the department of revenue involving:

(a) property centrally assessed under chapter 23;

(b) industrial property that is assessed annually by the department;

(c) classification of property as new industrial property;

~~(c)~~(d) any other tax, other than the property tax, imposed under this title; or

~~(d)~~(e) any other matter in which the appeal is provided by law.

(2) The appeal is made by filing a complaint with the board within 30 days following receipt of notice of the department's final decision. The complaint must set forth the grounds for relief and the nature of relief demanded. The board shall

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immediately transmit a copy of the complaint to the department.

(3) The department shall file with the board an answer within 30 days following filing of a complaint.

(4) The board shall conduct the appeal in accordance with the contested case provisions of the Montana Administrative Procedure Act.

(5) The decision of the state tax appeal board is final and binding upon all interested parties unless reversed or modified by judicial review. Proceedings for judicial review of a decision of the state tax appeal board under this section are subject to the provisions of 15-2-303 and the Montana Administrative Procedure Act to the extent that it does not conflict with 15-2-303."

{*Internal References to 15-2-302:*

15-1-212x 15-1-213x 15-15-103x 16-11-149x }

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