

## HOUSE BILL NO. 490

INTRODUCED BY BUZZAS, BOOKOUT-REINICKE, CALLAHAN, E. CLARK, COHENOUR, ERICKSON,  
FACEY, FISHER, FRANKLIN, FRITZ, GALLIK, GALLUS, GILLAN, GUTSCHE, HAINES, HARRIS,  
KAUFMANN, LAWSON, RASER, WILSON

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE REQUIREMENT THAT A TAXPAYER FILE, FOR  
THE PURPOSE OF CLAIMING AN ADDITIONAL INCOME TAX EXEMPTION, WRITTEN DOCUMENTATION  
OF A DEPENDENT'S PERMANENT DISABILITY; PROVIDING THAT WRITTEN DOCUMENTATION OF A  
DEPENDENT'S PERMANENT DISABILITY BY A LICENSED PHYSICIAN REMAINS IN EFFECT IN  
SUBSEQUENT TAX YEARS FOR THE PURPOSE OF CLAIMING THE ADDITIONAL EXEMPTION;  
REQUIRING THE TAXPAYER TO INFORM THE DEPARTMENT OF REVENUE CONCERNING A CHANGE  
IN THE DEPENDENT'S ELIGIBILITY FOR THE ADDITIONAL EXEMPTION; ALLOWING THE DEPARTMENT  
OF REVENUE TO INQUIRE ABOUT THE DEPENDENT'S ELIGIBILITY FOR THE ADDITIONAL EXEMPTION;  
AMENDING SECTION 15-30-115, MCA; AND PROVIDING A RETROACTIVE APPLICABILITY DATE."

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

**Section 1.** Section 15-30-115, MCA, is amended to read:

**"15-30-115. Physician's verification of disability required.** ~~A~~ For tax years beginning after December  
31, 2002, a taxpayer claiming the exemption provided for in 15-30-114 shall provide with the taxpayer's income  
tax statement return written documentation by a licensed physician that the disability qualifies under 15-30-114.  
The written documentation remains in effect in subsequent tax years for the purpose of claiming the additional  
exemption unless there is a change in the dependent's physical circumstances to the extent that the dependent  
no longer qualifies for the additional exemption. The taxpayer shall inform the department of any change in the  
dependent's eligibility. The department may inquire by mail whether any material change has occurred in the  
dependent's physical circumstances that may affect the dependent's eligibility for the additional exemption and  
that may require additional written documentation by a licensed physician at any time that it considers  
necessary."

**NEW SECTION. Section 2. Retroactive applicability.** [This act] applies retroactively, within the

1 meaning of 1-2-109, to tax years beginning after December 31, 2002.

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