

Amendments to Senate Bill No. 513
1st Reading Copy

Requested by Department of Revenue

For the Senate Taxation Committee

Prepared by Lee Heiman
March 19, 2005 (10:28am)

1. Page 16, line 12.

Following: line 11

Insert: "(iv) the Montana real estate is being relinquished in an exchange in which gain and loss is not recognized pursuant to section 1031 of the Internal Revenue Code, 26 U.S.C. 1031;"

Renumber: subsequent subsections

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