

Amendments to House Bill No. 79  
1st Reading Copy

EXHIBIT 2  
DATE 1.24.07  
HB 79

Requested by Representative Dave McAlpin

For the House Taxation Committee

Prepared by Jeff Martin  
January 24, 2007 (6:37am)

1. Title, page 1, line 8.

**Following:** "DEPARTMENT;"

**Insert:** "ALLOWING TELECOMMUNICATIONS PROVIDERS TO USE ALTERNATIVE METHODS FOR RETURNING REFUND AMOUNTS TO CUSTOMERS;"

2. Page 1, line 16.

**Following:** "customer"

**Insert:** "-- exception"

3. Page 1, line 22.

**Strike:** "A"

**Insert:** "Subject to subsection (3), a"

**Following:** "refunded"

**Insert:** "or credited"

4. Page 1.

**Following:** line 24

**Insert:** "(3) In lieu of refunding or crediting the fee to the persons from whom the fee was collected, a provider may:

(a) credit all existing customers with a Montana billing address equally by multiplying the total refund amount by a fraction, the numerator of which is one and the denominator of which is the total number of customers with a Montana billing address; or

(b) credit existing customers for the fees collected from the existing customers and remit the balance to the department of revenue with the name, account number, last-known address, and amount owed to any other person with the report of abandoned property provided in 70-9-808."

5. Page 2, line 3.

**Strike:** "subsection"

**Insert:** "subsections (1)(c) and"

6. Page 2, line 4.

**Following:** "refund"

**Insert:** "or credit"

7. Page 2.

**Following:** line 5

**Insert:** "(c) In lieu of refunding or crediting the fee to the persons from whom the fee is collected, the taxpayer, the taxpayer's successor, or shareholders referred to in subsection (1)(b) may:

(i) credit all existing customers with a Montana billing address equally by multiplying the refund by a fraction, the numerator of which is one and the denominator of which is the total number of customers with a Montana billing address that are credited; or

(ii) credit existing customers for the fees collected from the existing customers and remit the balance to the department of revenue with the name, account number, last-known address, and amount owed to any other person with the report of abandoned property provided in 70-9-808."

8. Page 3, line 15.

**Following:** "refund"

**Insert:** "or credit"

9. Page 3, line 21.

**Strike:** "subsection"

**Insert:** "subsections (1)(c) and"

10. Page 3, line 22.

**Following:** "refund"

**Insert:** "or credit"

11. Page 3.

**Following:** line 23

**Insert:** "(c) In lieu of refunding or crediting the fee to the persons from whom the fee is collected, the taxpayer, the taxpayer's successor, or shareholders referred to in subsection (1)(b) may:

(i) credit all existing customers with a Montana billing address equally by multiplying the refund by a fraction, the numerator of which is one and the denominator of which is the total number of customers with a Montana billing address that are credited; or

(ii) credit existing customers for the fees collected from the existing customers and remit the balance to the department with the name, account number, last-known address, and amount owed to any other person with the report of abandoned property provided in 70-9-808."

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