

HOUSE BILL NO. 508

INTRODUCED BY B. LAKE

A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THE DEPARTMENT OF REVENUE TO POST CERTAIN INFORMATION ON ITS WEBSITE AND TO PROVIDE CERTAIN INFORMATION TO CERTAIN TAXPAYERS IN WRITING; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

NEW SECTION. Section 1. Taxpayer right to know. (1) The department of revenue shall, in the

course of performing its duties in the administration and collection of the state's taxes, post on its website:

- (a) the organizational chart of the department;
- (b) the position descriptions of department employees and the total number of positions by division;
- (c) the performance measures used to evaluate the goals and objectives required pursuant to 17-7-111 for each division within the department and the results achieved by the department on each of the performance measures;
- (d) changes proposed by the department to current administrative rules and administrative rules adopted, revised, or repealed by the department since the last posting; AND
- (e) the capitalization rate or rates used by the department to determine:
 - (i) the value of class four COMMERCIAL AND INDUSTRIAL property; and
 - (ii) THE income ~~as an~~ indicator of market value for centrally assessed property; ~~and~~

~~_____~~ (f) INCLUDING the supporting information on capitalization studies for centrally assessed ~~industrial and commercial~~ property. The information required by this subsection ~~(f)~~ (1)(E)(II) must include the justification for including each of the companies or properties in the study.

(2) The department shall employ RSS (real simple syndication) protocol or technology that succeeds RSS protocol on its website.

(3) (a) Except as provided in subsection (3)(b), the department shall post the information required in subsection (1) as soon as practicable and shall update it regularly as new information becomes available, but at least annually by July 31.

(b) ~~(f)~~ The information described in subsection (1)(e) must be posted on the department's website 30



1 days prior to the issuance of assessment notices in any year in which the capitalization rate or rates change.

2 (ii) ~~The information described in subsection (1)(f) must be posted on the department's website by March~~
3 ~~1 each year.~~

4 (c) The department shall prominently display with the information described in ~~subsections~~ SUBSECTION
5 (1)(e) ~~and (1)(f)~~ a statement that the department will accept comments on the information for at least 15 days from
6 the date the information was posted or until the date on which assessment notices are issued for property subject
7 to or affected by the information, whichever date is later.

8 (4) Whenever the department issues a determination of valuation to a centrally assessed taxpayer, the
9 department shall, if the department changed the indicators, also provide to the taxpayer, in writing, the
10 department's rationale for changing the reconciliation of valuation indicators from the previous assessment.

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12 NEW SECTION. Section 2. Codification instruction. [Section 1] is intended to be codified as an
13 integral part of Title 15, chapter 1, part 2, and the provisions of Title 15, chapter 1, part 2, apply to [section 1].

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

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