SENATE TAXATION
EXHIBIT NO. 1
DATE 3.9.09
BILL NO. HB24

House Bill No. 24
Proposed Recodification of Title 15, Chapter 30, part 1

Proposed Recodification of Title 15, Chapter 30, part 1 into 2 new parts: "Part 21-- Rate and Return of Tax" and "Part 23 -- Specific Tax Credits, and Tax Checkoffs". Existing parts 2, 3, 6, and 11 will remain unchanged except for numbering. They will become parts 27, 28, 25, and 30, respectively. Sections 15-141 through 15-30-149, which cover administrative matters, would be moved to what is now Chapter 30, part 3, "Administration and Collection". Section 15-30-126, small business corporation deduction for donation of a computer, will be moved to Title 15, Chapter 31, Corporation License or Income Tax.

The existing table of contents of part 1, with disposition of each section, is appended after proposed changes.

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Proposed Recodificaiton

Title 15, Chapter 30. Individual Income Tax.

Part 21 -- Rate and Return of Tax

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15-30-2103. (from:15-30-103) Rate of tax.
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15-30-2112. (from:15-30-132) Change from nonresident to resident or vice versa.
15-30-2113. (from:15-30-134) Determination of marital status.
15-30-2114. (from:15-30-112) Exemptions.
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15-30-2117. (from:15-30-116) ~~Veterans'~~ Military salary, veteran's bonus, ~~military salary,~~ or

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15-30-2118. (from:15-30-107) Taxable liability on termination of independent liability fund.
15-30-2119. (from:15-30-117) Net operating loss -- computation.
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15-30-2131. (from:15-30-121) Deductions allowed in computing net income.
15-30-2132. (from:15-30-122) Standard deduction.
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15-30-2135 through 15-30-2140 reserved.
15-30-2141. (from:15-30-127.) ~~Tax~~ Independent liability fund -- deductibility.
15-30-2142. (from:15-30-154.) Income tax deduction for contribution to veterans' programs.
15-30-2143. (from:15-30-156.) Deduction for contributions to child abuse and neglect prevention program.
15-30-2144. (from:15-30-157.) Deposit of child abuse and neglect prevention program deductible contributions.
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15-30-2151. (from:15-30-135) Tax on beneficiaries or fiduciaries of estates or trusts.
15-30-2152. (from:15-30-136) Computation of income of estates or trusts -- exemption.
15-30-2153. (from:15-30-137) Determination of tax of estates and trusts.
15-30-2154. (from:15-30-138) Estates and trusts tax remedies.

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Part 23 -- Specific Tax Credits, and Tax Checkoffs

15-30-2301. (from:15-30-183.) Capital gains credit.
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15-30-2328. (from:15-30-166.) Credit for contributions to qualified endowment -- recapture of credit -- deduction included as income.
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15-30-2336. (from:15-30-140.) Refundable income tax credit -- statewide equalization property tax levies on principal residence -- rules.
15-30-2337. (from:15-30-171.) Residential property tax credit for elderly -- definitions.
15-30-2338. (from:15-30-172, 15-30-173.) Residential property tax credit for elderly --

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15-30-2339. (from:15-30-174, 15-30-178.) Residential property tax credit for elderly -- filing date.

15-30-2340. (from:15-30-175, 15-30-176.) Residential property tax credit for elderly -- computation of relief.

15-30-2341. (from:15-30-177, 15-30-179.) Residential property tax credit for elderly -- limitations.

15-30-2342. (from:15-30-180.) Credit for preservation of historic property.

15-30-2343 through 15-30-2355 Reserved.

15-30-2356. (from:15-30-182.) Empowerment zone new employees -- tax credit.

15-30-2357. (from:15-30-184.) ~~Equity capital tax~~ Montana Equity capital investment act -- tax credit.

15-30-2358. (from:15-30-168.) Qualified research tax credit.

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15-30-2366. (from:15-30-128.) Credit for expense of caring for certain elderly family members.

15-30-2367. (from:15-30-129.) Tax credit for providing disability insurance for employees.

15-30-2368. (from:15-30-185.) Tax credit for health insurance premiums paid -- eligible small employers -- pass-through entities.

15-30-2369. (from:15-30-188.) Credit for physician practicing in rural area -- definitions.

15-30-2370. (from:15-30-189.) Tax credit for physician practicing in rural area.

15-30-2371. (from:15-30-190, 15-30-191 .) Credit for physician practicing in rural area -- limitations -- repayment.

15-30-2372. (from:15-30-186.) Credit for dependent care assistance and referral services.

15-30-2373 through 15-30-2380 Reserved.

15-30-2381. (from:15-30-196.) Tax credit for providing temporary emergency lodging.

15-30-2382 through 15-30-2385 Reserved.

15-30-2386. (from:15-30-153.) Funding for administration of checkoff special revenue accounts.

15-30-2387. (from:15-30-150.) Voluntary checkoff for nongame wildlife programs.

15-30-2388. (from:15-30-151.) Agriculture in Montana schools program checkoff account -- administration.

15-30-2389. (from:15-30-152.) Voluntary checkoff for agriculture in Montana schools program.

15-30-2390. (from:15-30-155.) Voluntary checkoff for child abuse and neglect prevention program.

15-30-2391. (from:15-30-169.) Voluntary checkoff for assistance to persons suffering from end-stage renal disease.

15-30-2392. (from:15-30-193.) Voluntary checkoff for Montana military relief fund.

Proposed non-substantive amendments.

Combines 15-30-110, Exemption for gain on sale or exchange of certain capital assets with 15-

30-111, Adjusted gross income, to be recodifed as 15-30-2110:

15-30-111. Adjusted gross income. (1) Adjusted gross income is the taxpayer's federal adjusted gross income as defined in section 62 of the Internal Revenue Code, 26 U.S.C. 62, and in addition includes the following:

(a) (i) interest received on obligations of another state or territory or county, municipality, district, or other political subdivision of another state, except to the extent that the interest is exempt from taxation by Montana under federal law;

(ii) exempt-interest dividends as defined in section 852(b)(5) of the Internal Revenue Code, 26 U.S.C. 852(b)(5), that are attributable to the interest referred to in subsection (1)(a)(i);

(b) refunds received of federal income tax, to the extent that the deduction of the tax resulted in a reduction of Montana income tax liability;

(c) that portion of a shareholder's income under subchapter S. of Chapter 1 of the Internal Revenue Code that has been reduced by any federal taxes paid by the subchapter S. corporation on the income;

(d) depreciation or amortization taken on a title plant as defined in 33-25-105;

(e) the recovery during the tax year of an amount deducted in any prior tax year to the extent that the amount recovered reduced the taxpayer's Montana income tax in the year deducted;

(f) if the state taxable distribution of an estate or trust is greater than the federal taxable distribution of the same estate or trust, the difference between the state taxable distribution and the federal taxable distribution of the same estate or trust for the same tax period; and

(g) except for exempt-interest dividends described in subsection (2)(a)(ii), for tax years commencing after December 31, 2002, the amount of any dividend to the extent that the dividend is not included in federal adjusted gross income.

(2) Notwithstanding the provisions of the Internal Revenue Code, adjusted gross income does not include the following, which are exempt from taxation under this chapter:

(a) (i) all interest income from obligations of the United States government, the state of Montana, or a county, municipality, district, or other political subdivision of the state and any other interest income that is exempt from taxation by Montana under federal law;

(ii) exempt-interest dividends as defined in section 852(b)(5) of the Internal Revenue Code, 26 U.S.C. 852(b)(5), that are attributable to the interest referred to in subsection (2)(a)(i);

(b) interest income earned by a taxpayer who is 65 years of age or older in a tax year up to and including $800 for a taxpayer filing a separate return and $1,600 for each joint return;

(c) (i) except as provided in subsection (2)(c)(ii), the first $3,600 of all pension and annuity income received as defined in 15-30-101;

(ii) for pension and annuity income described under subsection (2)(c)(i), as follows:

(A) each taxpayer filing singly, head of household, or married filing separately shall reduce the total amount of the exclusion provided in subsection (2)(c)(i) by $2 for every $1 of federal adjusted gross income in excess of $30,000 as shown on the taxpayer's return;

(B) in the case of married taxpayers filing jointly, if both taxpayers are receiving pension or annuity income or if only one taxpayer is receiving pension or annuity income, the exclusion claimed as provided in subsection (2)(c)(i) must be reduced by $2 for every $1 of federal

adjusted gross income in excess of $30,000 as shown on their joint return;

(d) all Montana income tax refunds or tax refund credits;

(e) gain required to be recognized by a liquidating corporation under 15-31-113(1)(a)(ii);

(f) all tips or gratuities that are covered by section 3402(k) or service charges that are covered by section 3401 of the Internal Revenue Code of 1954, 26 U.S.C. 3402(k) or 3401, as amended and applicable on January 1, 1983, received by a person for services rendered to patrons of premises licensed to provide food, beverage, or lodging;

(g) all benefits received under the workers' compensation laws;

(h) all health insurance premiums paid by an employer for an employee if attributed as income to the employee under federal law;

(i) all money received because of a settlement agreement or judgment in a lawsuit brought against a manufacturer or distributor of "agent orange" for damages resulting from exposure to "agent orange";

(j) principal and income in a medical care savings account established in accordance with 15-61-201 or withdrawn from an account for eligible medical expenses, as defined in 15-61-102, of the taxpayer or a dependent of the taxpayer or for the long-term care of the taxpayer or a dependent of the taxpayer;

(k) principal and income in a first-time home buyer savings account established in accordance with 15-63-201 or withdrawn from an account for eligible costs, as provided in 15-63-202(7), for the first-time purchase of a single-family residence;

(l) contributions withdrawn from a family education savings account or earnings withdrawn from a family education savings account for qualified higher education expenses, as defined in 15-62-103, of a designated beneficiary;

(m) the recovery during the tax year of any amount deducted in any prior tax year to the extent that the recovered amount did not reduce the taxpayer's Montana income tax in the year deducted;

(n) if the federal taxable distribution of an estate or trust is greater than the state taxable distribution of the same estate or trust, the difference between the federal taxable distribution and the state taxable distribution of the same estate or trust for the same tax period;

(o) deposits, not exceeding the amount set forth in 15-30-603, deposited in a Montana farm and ranch risk management account, as provided in 15-30-601 through 15-30-605, in any tax year for which a deduction is not provided for federal income tax purposes;

(p) income of a dependent child that is included in the taxpayer's federal adjusted gross income pursuant to the Internal Revenue Code. The child is required to file a Montana personal income tax return if the child and taxpayer meet the filing requirements in 15-30-142.

(q) principal and income deposited in a health care expense trust account, as defined in 2-18-1303, or withdrawn from the account for payment of qualified health care expenses as defined in 2-18-1303; and

(r) that part of the refundable credit provided in 33-22-2006 that reduces Montana tax below zero.

(3) A shareholder of a DISC that is exempt from the corporation license tax under 15-31-102(1)(l) shall include in the shareholder's adjusted gross income the earnings and profits of the DISC in the same manner as provided by section 995 of the Internal Revenue Code, 26

U.S.C. 995, for all periods for which the DISC election is effective.

(4) A taxpayer who, in determining federal adjusted gross income, has reduced the taxpayer's business deductions by an amount for wages and salaries for which a federal tax credit was elected under sections 38 and 51(a) of the Internal Revenue Code, 26 U.S.C. 38 and 51(a), is allowed to deduct the amount of the wages and salaries paid regardless of the credit taken. The deduction must be made in the year that the wages and salaries were used to compute the credit. In the case of a partnership or small business corporation, the deduction must be made to determine the amount of income or loss of the partnership or small business corporation.

(5) Married taxpayers filing a joint federal return who are required to include part of their social security benefits or part of their tier 1 railroad retirement benefits in federal adjusted gross income may split the federal base used in calculation of federal taxable social security benefits or federal taxable tier 1 railroad retirement benefits when they file separate Montana income tax returns. The federal base must be split equally on the Montana return.

(6) Married taxpayers filing a joint federal return who are allowed a capital loss deduction under section 1211 of the Internal Revenue Code, 26 U.S.C. 1211, and who file separate Montana income tax returns may claim the same amount of the capital loss deduction that is allowed on the federal return. If the allowable capital loss is clearly attributable to one spouse, the loss must be shown on that spouse's return; otherwise, the loss must be split equally on each return.

(7) In the case of passive and rental income losses, married taxpayers filing a joint federal return and who file separate Montana income tax returns are not required to recompute allowable passive losses according to the federal passive activity rules for married taxpayers filing separately under section 469 of the Internal Revenue Code, 26 U.S.C. 469. If the allowable passive loss is clearly attributable to one spouse, the loss must be shown on that spouse's return; otherwise, the loss must be split equally on each return.

(8) Married taxpayers filing a joint federal return in which one or both of the taxpayers are allowed a deduction for an individual retirement contribution under section 219 of the Internal Revenue Code, 26 U.S.C. 219, and who file separate Montana income tax returns may claim the same amount of the deduction that is allowed on the federal return. The deduction must be attributed to the spouse who made the contribution.

(9) (a) Married taxpayers filing a joint federal return who are allowed a deduction for interest paid for a qualified education loan under section 221 of the Internal Revenue Code, 26 U.S.C. 221, and who file separate Montana income tax returns may claim the same amount of the deduction that is allowed on the federal return. The deduction may be split equally on each return or in proportion to each taxpayer's share of federal adjusted gross income.

(b) Married taxpayers filing a joint federal return who are allowed a deduction for qualified tuition and related expenses under section 222 of the Internal Revenue Code, 26 U.S.C. 222, and who file separate Montana income tax returns may claim the same amount of the deduction that is allowed on the federal return. The deduction may be split equally on each return or in proportion to each taxpayer's share of federal adjusted gross income.

(10) A taxpayer receiving retirement disability benefits who has not attained 65 years of age by the end of the tax year and who has retired as permanently and totally disabled may exclude from adjusted gross income up to $100 a week received as wages or payments in lieu of

wages for a period during which the employee is absent from work due to the disability. If the adjusted gross income before this exclusion exceeds $15,000, the excess reduces the exclusion by an equal amount. This limitation affects the amount of exclusion, but not the taxpayer's eligibility for the exclusion. If eligible, married individuals shall apply the exclusion separately, but the limitation for income exceeding $15,000 is determined with respect to the spouses on their combined adjusted gross income. For the purpose of this subsection, "permanently and totally disabled" means unable to engage in any substantial gainful activity by reason of any medically determined physical or mental impairment lasting or expected to last at least 12 months.

(11) An individual who contributes to one or more accounts established under the Montana family education savings program may reduce adjusted gross income by the lesser of $3,000 or the amount of the contribution. In the case of married taxpayers, each spouse is entitled to a reduction, not in excess of $3,000, for the spouses' contributions to the accounts. Spouses may jointly elect to treat half of the total contributions made by the spouses as being made by each spouse. The reduction in adjusted gross income under this subsection applies only with respect to contributions to an account of which the account owner, as defined in 15-62-103, is the taxpayer, the taxpayer's spouse, or the taxpayer's child or stepchild if the taxpayer's child or stepchild is a Montana resident. The provisions of subsection (1)(e) do not apply with respect to withdrawals of contributions that reduced adjusted gross income.

(12) (a) A taxpayer may exclude the amount of the loan payment received pursuant to subsection (12)(a)(iv), not to exceed $5,000, from the taxpayer's adjusted gross income if the taxpayer:

(i) is a health care professional licensed in Montana as provided in Title 37;

(ii) is serving a significant portion of a designated geographic area, special population, or facility population in a federally designated health professional shortage area, a medically underserved area or population, or a federal nursing shortage county as determined by the secretary of health and human services or by the governor;

(iii) has had a student loan incurred as a result of health-related education; and

(iv) has received a loan payment during the tax year made on the taxpayer's behalf by a loan repayment program described in subsection (12)(b) as an incentive to practice in Montana.

(b) For the purposes of subsection (12)(a), a loan repayment program includes a federal, state, or qualified private program. A qualified private loan repayment program includes a licensed health care facility, as defined in 50-5-101, that makes student loan payments on behalf of the person who is employed by the facility as a licensed health care professional.

<u>(13) Notwithstanding the provisions of subsections (1) through (12), adjusted gross income does not include 40% of capital gains on the sale or exchange of capital assets before December 31, 1986, as capital gains are determined under subchapter P. of Chapter 1 of the Internal Revenue Code as it read on December 31, 1986.</u> (Subsection (2)(f) terminates on occurrence of contingency--sec. 3, Ch. 634, L. 1983; subsection (2)(o) terminates on occurrence of contingency--sec. 9, Ch. 262, L. 2001.)

Combines 15-30-114 and 15-30-115 relating to an additional exemption for dependent child with

a disability to be recodified as 15-30-2116:

15-30-114. Additional exemption for dependent child with a disability -- physician's verification. (1) In lieu of the exemption in 15-30-112(5), an exemption for twice the amount allowed for dependents is allowed for each dependent child with a disability.

(2) In order to be eligible for the exemption, a dependent child with a disability must, for the taxable year of the taxpayer, have as the child's principal place of abode the home of the taxpayer and have a permanent disability of great enough severity that it constitutes not less than 50% disability to the body as a whole. An exemption may be allowed for a dependent with a permanent disability after the individual reaches the age of majority if the individual continues to be a dependent.

(3) For tax years beginning after December 31, 2002, a taxpayer claiming the exemption provided for in subsection (1) shall provide with the taxpayer's income tax return written documentation by a licensed physician that the disability qualifies under subsection (2). 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.

Combines15-30-172 and 15-30-173, eligibility for the residential property tax credit for the elderly, to be recodified as 15-30-2338:

15-30-172. Residential property tax credit for elderly -- eligibility -- disallowance or adjustment. (1) In order to be eligible to make a claim under 15-30-171 through 15-30-179, an individual:

(a) must have reached age 62 or older during the claim period for which relief is sought;

(b) must have resided in Montana for at least 9 months of that period;

(c) must have occupied one or more dwellings in Montana as an owner, renter, or lessee for at least 6 months of the claim period; and

(d) must have less than $45,000 of gross household income.

(2) A person is not disqualified as a claimant if the person changes residences during the claim period, provided that the person occupies one or more dwellings in Montana as an owner, renter, or lessee for at least 6 months during the claim period.

(3) A claim is disallowed if the department finds that the claimant received title to his homestead primarily for the purpose of receiving benefits under 15-30-171 through 15-30-179.

(3) When the landlord and tenant have not dealt at arm's length and the department judges the gross rent charged to be excessive, the department may adjust the gross rent to a reasonable amount

Combines 15-30-174 and 15-30-178, residential property tax credit for the elderly filing, to be recodified as 15-30-2339:

15-30-174. Residential property tax credit for elderly -- filing date. (1) Except as provided in subsection (2), a claim for relief must be submitted at the same time the claimant's individual income tax return is due. For an individual not required to file a tax return, the claim must be submitted on or before April 15 of the year following the year for which relief is sought.

(2) A receipt showing property tax billed or a receipt showing gross rent paid, whichever is appropriate, must be filed with each claim. In addition, each claimant shall, at the request of the department, supply all additional information necessary to support a claim.

~~(2)~~(3) The department may grant a reasonable extension for filing a claim whenever, in its judgment, good cause exists.

~~(3)~~(4) In the event that an individual who would have a claim under 15-30-171 through 15-30-179 dies before filing the claim, the personal representative of the estate of the decedent may file the claim.

~~(4)(5)~~ The department or an individual may revise a return and make a claim under 15-30-171 through 15-30-179 within 5 years from the last day prescribed for filing a claim for relief.

Combines 15-30-175 and 15-30-176, residential property tax credit for the elderly computation of relief, to be recodified as 15-30-2340:

15-30-176. Residential property tax credit for elderly -- computation of relief. The amount of the tax credit granted under the provisions of 15-30-171 through 15-30-179 is computed as follows:

(1) In the case of a claimant who owns the homestead for which a claim is made, the credit is the amount of property tax billed less the deduction specified in subsection (4).

(2) In the case of a claimant who rents the homestead for which a claim is made, the credit is the amount of rent-equivalent tax paid less the deduction specified in subsection (4).

(3) In the case of a claimant who both owns and rents the homestead for which a claim is made, the credit is:

(a) the amount of property tax billed on the owned portion of the homestead less the deduction specified in subsection (4); plus

(b) the amount of rent-equivalent tax paid on the rented portion of the homestead less the deduction specified in subsection (4).

(4) Property tax billed and rent-equivalent tax paid are reduced according to the following schedule:

Household income	Amount of reduction
$0 - $999	$0
$1,000 - $1,999	$0
$2,000 - $2,999	the product of .006 times the household income

$3,000 - $3,999	the product of .016 times the household income
$4,000 - $4,999	the product of .024 times the household income
$5,000 - $5,999	the product of .028 times the household income
$6,000 - $6,999	the product of .032 times the household income
$7,000 - $7,999	the product of .035 times the household income
$8,000 - $8,999	the product of .039 times the household income
$9,000 - $9,999	the product of .042 times the household income
$10,000 - $10,999	the product of .045 times the household income
$11,000 - $11,999	the product of .048 times the household income
$12,000 & over	the product of .050 times the household income

(5) For a claimant whose household income is $35,000 or more but less than $45,000, the amount of the credit is equal to the credit calculated under this section multiplied by the decimal equivalent of a percentage figure according to the following table:

Gross household income	Percentage of credit allowed
$35,000 - $37,500	40%
$37,501 - $40,000	30%
$40,001 - $42,500	20%
$42,501 - $44,999	10%
$45,000 or more	0%

(6) The credit granted may not exceed $1,000.

(7) Relief under 15-30-171 through 15-30-179 is a credit against the claimant's Montana individual income tax liability for the claim period. If the amount of the credit exceeds the claimant's liability under this chapter, the amount of the excess shall be refunded to the claimant. The credit may be claimed even though the claimant has no income taxable under this chapter.

Combines 15-30-177 and 15-30-179, residential property tax credit for the elderly limitaiotns and denial of claim, to be recodified as 15-30-2341:

15-30-177. Residential property tax credit for elderly -- limitations -- denial of claim. (1) Only one claimant per household in a claim period under the provisions of 15-30-171 through 15-30-179 is entitled to relief.

(2) Except as provided in subsection (3), a claim for relief may not be allowed for any portion of property taxes billed or rent-equivalent taxes paid that is derived from a public rent or tax subsidy program.

(3) Except for dwellings rented from a county or municipal housing authority, a claim for relief may not be allowed on rented lands or rented dwellings that are not subject to Montana property taxes during the claim period.

(4) A person filing a false or fraudulent claim under the provisions of 15-30-171 through 15-30-179 shall be charged with the offense of unsworn falsification to authorities pursuant to 45-7-203. If a false or fraudulent claim has been paid, the amount paid may be recovered as any other debt owed to the state. An additional 10% may be added to the amount due as a penalty. The unpaid debt shall bear interest from the date of the original payment of claim until paid, at

the rate of 1% per month.

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15-30-131. (to: 15-30-2111) Nonresident and temporary resident taxpayers -- adjusted gross income.

15-30-132. (to: 15-30-2112) Change from nonresident to resident or vice versa.
15-30-133. Renumbered 15-30-1102.
15-30-134. (to: 15-30-2113) Determination of marital status.
15-30-135. (to: 15-30-2141) Tax on beneficiaries or fiduciaries of estates or trusts.
15-30-136. (to: 15-30-2142) Computation of income of estates or trusts -- exemption.
15-30-137. (to: 15-30-2143) Determination of tax of estates and trusts.
15-30-138. (to: 15-30-2144) Estates and trusts tax remedies.
15-30-139 reserved.
15-30-140. (to: 15-30-2336) Refundable income tax credit -- statewide equalization property tax levies on principal residence -- rules.
15-30-141. (to: Chapter 30, Part 3) Tax as personal debt.
15-30-142. (to: Chapter 30, Part 3) Returns and payment of tax -- penalty and interest -- refunds -- credits.
15-30-143. (to: Chapter 30, Part 3) Return of fiduciary.
15-30-144. (to: Chapter 30, Part 3) Time for filing -- extensions of time.
15-30-145. (to: Chapter 30, Part 3) Revision of return by department -- statute of limitations -- examination of records and persons.
15-30-146. (to: Chapter 30, Part 3) Tolling of statute of limitations.
15-30-147. (to: Chapter 30, Part 3) Application for revision -- appeal.
15-30-148. (to: Chapter 30, Part 3) Judicial review.
15-30-149. (to: Chapter 30, Part 3) Credits and refunds -- period of limitations.
15-30-150. (to: 15-30-2387) Voluntary checkoff for nongame wildlife programs.
15-30-151. (to: 15-30-2388) Agriculture in Montana schools program account -- administration.
15-30-152. (to: 15-30-2389) Voluntary checkoff for agriculture in Montana schools program.
15-30-153. (to: 15-30-2386) Funding for administration of special revenue accounts.
15-30-154. (to: 15-30-2142) Income tax deduction for contribution to veterans' programs.
15-30-155. (to: 15-30-2390) Voluntary checkoff for child abuse and neglect prevention program.
15-30-156. (to: 15-30-2143) Deduction for contributions to child abuse and neglect prevention program.
15-30-157. (to: 15-30-2144) Deposit of deductible contributions.
15-30-158. Terminated.
15-30-159. Terminated.
15-30-160. Terminated.
15-30-161. Repealed.
15-30-162. Repealed.
15-30-163. (to: 15-30-2326) Credit for contributions to university system or private college foundations.
15-30-164. (to: 15-30-2320) Credit for alternative fuel motor vehicle conversion.
15-30-165. (to: 15-30-2327) Qualified endowments credit -- definitions -- rules.
15-30-166. (to: 15-30-2328) Credit for contributions to qualified endowment -- recapture of credit -- deduction included as income.
15-30-167. (to: 15-30-2329) Beneficiaries of estates -- credit for contribution to qualified

endowment.

15-30-168. (to: 15-30-2358) Qualified research tax credit.

15-30-169. (to: 15-30-2391) Voluntary checkoff for assistance to persons suffering from end-stage renal disease.

15-30-170. Void.

15-30-171. (to: 15-30-2337) Residential property tax credit for elderly -- definitions.

15-30-172. (to: 15-30-2338) Residential property tax credit for elderly -- eligibility.

15-30-173. (to: 15-30-2338) Residential property tax credit for elderly -- disallowance or adjustment of certain claims.

15-30-174. (to: 15-30-2339) Residential property tax credit for elderly -- filing date.

15-30-175. (to: 15-30-2340) Residential property tax credit for elderly -- form of relief.

15-30-176. (to: 15-30-2340) Residential property tax credit for elderly -- computation of relief.

15-30-177. (to: 15-30-2341) Residential property tax credit for elderly -- limitations.

15-30-178. (to: 15-30-2339) Residential property tax credit for elderly -- proof of claim.

15-30-179. (to: 15-30-2341) Residential property tax credit for elderly -- denial of claim.

15-30-180. (to: 15-30-2342) Credit for preservation of historic property.

15-30-181. Terminated.

15-30-182. (to: 15-30-2356) Empowerment zone new employees -- tax credit.

15-30-183. (to: 15-30-2301) Capital gains credit.

15-30-184. (to: 15-30-2357) Equity capital tax credit.

15-30-185. (to: 15-30-2368) Tax credit for health insurance premiums paid -- eligible small employers -- pass-through entities.

15-30-186. (to: 15-30-2372) Credit for dependent care assistance and referral services.

15-30-187. Terminated.

15-30-188. (to: 15-30-2369) Credit for physician practicing in rural area -- definitions.

15-30-189. (to: 15-30-2370) Tax credit for physician practicing in rural area.

15-30-190. (to: 15-30-2371) Credit for physician practicing in rural area -- limitations -- repayment.

15-30-191. (to: 15-30-2371) Credit for physician practicing in rural area -- rulemaking authority.

15-30-192. Repealed.

15-30-193. (to: 15-30-2392) Voluntary checkoff for Montana military relief fund.

15-30-194. (to: 15-30-2364) Adoption tax credit -- limitations.

15-30-195. Terminated.

15-30-196. (to: 15-30-2381) Tax credit for providing temporary emergency lodging.

15-30-197 and 15-30-198 reserved.

15-30-199. Terminated.