

1 SENATE BILL NO. 346

2 INTRODUCED BY B. LAKE

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4 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THE DEPARTMENT OF REVENUE TO POST
5 CERTAIN INFORMATION ON ITS WEBSITE AND TO PROVIDE CERTAIN INFORMATION TO CERTAIN
6 TAXPAYERS IN WRITING."

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

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10 NEW SECTION. **Section 1. Taxpayer right to know.** (1) The department of revenue shall, in the
11 course of performing its duties in the administration and collection of the state's taxes, post on its website:

12 (a) the organizational chart of the department;

13 (b) the position descriptions of department employees and the total number of positions by division;

14 (c) the performance measures used to evaluate the goals and objectives required pursuant to 17-7-111
15 for each division within the department and the results achieved by the department on each of the performance
16 measures;

17 (d) changes proposed by the department to current administrative rules and administrative rules adopted,
18 revised, or repealed by the department since the last posting; and

19 (e) the capitalization rate or rates used by the department to determine:

20 (i) the value of class four commercial and industrial property; and

21 (ii) the income indicator of market value for centrally assessed property, including the supporting
22 information on capitalization studies for centrally assessed property. The information required by this subsection
23 (1)(e)(ii) must include the justification for including each of the companies or properties in the study.

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

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

28 (b) The information described in subsection (1)(e) must be posted on the department's website 30 days
29 prior to the issuance of assessment notices in any year in which the capitalization rate or rates change.

30 (c) The department shall prominently display with the information described in subsection (1)(e) a

1 statement that the department will accept comments on the information for at least 15 days from the date the
2 information was posted or until the date on which assessment notices are issued for property subject to or
3 affected by the information, whichever date is later.

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

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8 **NEW SECTION. Section 2. Codification instruction.** [Section 1] is intended to be codified as an
9 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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