

Amendments to House Bill No. 379
3rd Reading Copy

For the Senate Taxation Committee

Prepared by Jaret Coles
March 31, 2015 (3:20pm)

1. Page 20, line 27.

Following: line 26

Insert: "COORDINATION SECTION. **Section 15. Coordination instruction.** If both Senate Bill No. 65 and [this act] are passed and approved and if both contain a section that amends 15-30-2604, then [section 10] of Senate Bill No. 65 amending 15-30-2604 is void."

Renumber: subsequent sections

2. Page 20, line 30.

Following: "7,"

Strike: "and"

Strike: "14"

Insert: "15, and 17"

- END -



AN ACT REVISING AND CLARIFYING THE MONTANA CODE ANNOTATED; DIRECTING THE CODE COMMISSIONER TO CORRECT ERRONEOUS REFERENCES CONTAINED IN MATERIAL ENACTED BY THE 64TH LEGISLATURE AND PREVIOUS LEGISLATURES; AND AMENDING SECTIONS 2-15-3110, 2-17-546, 7-31-202, 7-32-303, 7-33-4107, 10-1-1402, 13-13-212, 13-21-212, 13-35-502, 15-30-2604, 15-31-150, 19-20-408, 19-20-410, 20-1-213, 33-22-703, 37-47-101, 39-71-703, 39-71-1101, 41-2-103, 45-7-309, 45-9-203, 46-18-201, 46-18-245, 46-18-256, 46-23-1027, 50-2-109, 53-4-209, 61-10-121, 69-13-302, 72-5-446, 72-38-111, 72-38-132, 72-38-301, 72-38-802, 75-1-102, 77-1-103, 77-1-218, 82-2-203, AND 87-2-525, MCA.

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

Section 1. Section 2-15-3110, MCA, is amended to read:

"2-15-3110. Livestock loss board -- purpose, membership, and qualifications. (1) There is a livestock loss board. The purpose of the board is to administer the programs called for in the Montana gray wolf conservation and management plan and the Montana grizzly bear management ~~plans~~ plan and established in 2-15-3111 through 2-15-3113, with funds provided through the accounts established in 81-1-110, in order to minimize losses caused by wolves and grizzly bears to livestock producers and to reimburse livestock producers for livestock losses from wolf and grizzly bear predation.

(2) The board consists of five members, appointed by the governor, as follows:

(a) three members who are actively involved in the livestock industry and who have knowledge and experience with regard to wildlife impacts or management; and

(b) two members of the general public who are or have been actively involved in wildlife conservation or wildlife management and who have knowledge and experience with regard to livestock production or management.

(3) The board is designated as a quasi-judicial board for the purposes of 2-15-124. Notwithstanding the provisions of 2-15-124(1), the governor is not required to appoint an attorney to serve as a member of the board.

(4) The board is allocated to the department of livestock for administrative purposes only as provided

(e) with the infusion of unlimited corporate money in support of or opposition to a targeted candidate, the average citizen candidate in Montana would be unable to compete against the corporate-sponsored candidate, and Montana citizens, who for over 100 years have made their modest election contributions meaningfully count, would be effectively shut out of the process; and

(f) clearly the impact of unlimited corporate donations creates a dominating impact on the Montana political process and inevitably minimizes the impact of individual Montana citizens."

Section 10. Section 15-30-2604, MCA, is amended to read:

"15-30-2604. Time for filing -- extensions of time. (1) (a) Except as provided in subsection (1)(b), a return must be made to the department on or before the 15th day of the 4th month following the close of the taxpayer's fiscal year, or if the return is made on the basis of the calendar year, then the return must be made on or before April 15 following the close of the calendar year.

(b) (i) If the due date of the return falls on a holiday that defers a filing date as recognized by the internal revenue service and that is not observed in Montana, the return may be made on the first business day after the holiday.

(ii) The department may extend filing dates and defer or waive interest, penalties, and other effects of late filing for a period not exceeding 1 year for taxpayers affected by a federally declared disaster or a terroristic or military action recognized for federal tax purposes under 26 U.S.C. 7508A.

(2) The return must set forth those facts that the department considers necessary for the proper enforcement of this chapter. An affidavit or affirmation must be attached to the return from the persons making the return verifying that the statements contained in the return are true. Blank forms of return must be furnished by the department upon application, but failure to secure the form does not relieve the taxpayer of the obligation to make a return required under this chapter. A taxpayer liable for a tax under this chapter shall pay a minimum tax of \$1.

(3) (a) Subject to subsections (3)(b) and (3)(c), a taxpayer is allowed an automatic extension of time for filing the taxpayer's return of up to 6 months following the date prescribed for filing of the tax return.

(b) (i) Except as provided in subsection (3)(c), on or before the due date of the return, the taxpayer shall pay by estimated tax payments, withholding tax, or a combination of estimated tax payments and withholding tax 90% of the current year's tax liability or 100% of the previous year's tax liability.

conflict w/ HB 379

* ~~(3)(b)(iii)~~ (3)(b)(i) (ii) The remaining tax, penalty, and interest of the current year's tax liability not paid under subsection (3)(b)(i) must be paid when the return is filed. Penalty and interest must be added to the tax due as provided in 15-1-216.

(c) A taxpayer that has a tax liability of \$200 or less for the current year may pay the entire amount of the tax, without penalty or interest under 15-1-216, on or before the due date of the return under subsection (3)(a). If the tax is not paid on or before the due date of the return under subsection (3)(a), penalty and interest must be added to the tax due as provided in 15-1-216 from the original due date of the return.

(4) The department may grant an additional extension of time for the filing of a return whenever in its judgment good cause exists.

(5) Except as provided in subsection (3)(c), the extension of time for filing a return is not an extension of time for the payment of taxes."

Section 11. Section 15-31-150, MCA, is amended to read:

"15-31-150. Credit for research expenses and research payments. (1) (a) There is a credit against taxes otherwise due under this chapter for increases in qualified research expense and basic research payments for research conducted in Montana. Except as provided in this section, the credit must be determined in accordance with section 41 of the Internal Revenue Code, 26 U.S.C. 41, as that section read on July 1, 1996, or as subsequently amended.

(b) For purposes of the credit, the:

- (i) applicable percentage specified in 26 U.S.C. 41(a) is 5%;
- (ii) election of the alternative incremental credit allowed under 26 U.S.C. 41(c)(4) does not apply;
- (iii) special rules in 26 U.S.C. 41(g) do not apply; and
- (iv) termination date provided for in 26 U.S.C. 41(h)(1)(B) does not apply.

(2) The credit allowed under this section for a tax year may not exceed the tax liability under chapter 30 or 31. A credit may not be refunded if a taxpayer has tax liability less than the amount of the credit.

(3) The credit allowed under this section may be used as a carryback against taxes imposed under chapter 30 or 31 for the 2 preceding tax years and may be used as a carryforward against taxes imposed by chapter 30 or 31 for the 15 succeeding tax years. The entire amount of the credit not used in the year earned must be carried first to the earliest tax year in which the credit may be applied and then to each succeeding tax