

## 1 HOUSE BILL NO. 52

2 INTRODUCED BY M. DUNWELL

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

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5 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING LAWS RELATED TO THE USE OF ELECTRONIC  
6 SIGNATURES; AMENDING SECTION 15-1-208, MCA; REPEALING SECTION 16-11-110, MCA; AND  
7 PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

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11 **Section 1.** Section 15-1-208, MCA, is amended to read:

12 **"15-1-208. Signature alternatives for electronically filed returns.** ~~For purposes of Title 15, chapters~~  
13 ~~1, 2, 6 through 10, 15 through 18, 23, 24, 30 through 33, 35 through 38, 44, 50, 51, 53, 59 through 61, and 65,~~  
14 ~~and Title 16, chapter 11, the (1) The director of revenue, and for the purposes of Title 15, chapter 70, the may~~  
15 prescribe, by rule, methods for signing, subscribing, or verifying electronically filed tax returns, reports, and  
16 documents for the purposes of Title 10, chapter 4, part 2, all chapters in Title 15 except chapter 70, Title 16, Title  
17 53, chapter 19, part 3, 69-1-223, 69-1-402, and Title 70, chapter 9, part 8.

18 (2) The director of the department of transportation, may prescribe, by rule, methods for signing,  
19 subscribing, or verifying electronically filed tax returns for the purposes of Title 15, chapter 70.

20 (3) Returns electronically filed in accordance with the methods adopted by rule have the same validity  
21 and consequences as physical forms signed by a taxpayer."

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23 NEW SECTION. Section 2. Repealer. The following section of the Montana Code Annotated is  
24 repealed:

25 16-11-110. Signature alternatives for electronically filed returns.

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

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