

HOUSE BILL NO. 52

INTRODUCED BY M. DUNWELL

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING LAWS RELATED TO THE USE OF ELECTRONIC SIGNATURES; ALLOWING THE DIRECTORS OF THE DEPARTMENT OF REVENUE AND THE DEPARTMENT OF TRANSPORTATION TO ACCEPT DOCUMENTS ELECTRONICALLY; AMENDING SECTION 15-1-208, MCA; REPEALING SECTION 16-11-110, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

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

**"15-1-208. Signature alternatives for electronically filed returns.** ~~For purposes of Title 15, chapters 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, and Title 16, chapter 11, the (1) The director of revenue, and for the purposes of Title 15, chapter 70, the MAY ACCEPT TAX RETURNS, REPORTS, AND DOCUMENTS FILED ELECTRONICALLY AND may prescribe, by rule, methods for signing, subscribing, or verifying electronically filed tax returns, reports, and documents for the purposes of Title 10, chapter 4, part 2, all chapters in Title 15 except chapter 70, Title 16, Title 53, chapter 19, part 3, 69-1-223, 69-1-402, and Title 70, chapter 9, part 8.~~

~~(2) The director of the department of transportation; may ACCEPT TAX RETURNS, REPORTS, AND DOCUMENTS FILED ELECTRONICALLY AND MAY prescribe, by rule, methods for signing, subscribing, or verifying electronically filed tax returns for the purposes of Title 15, chapter 70.~~

~~(3) Returns, REPORTS, AND DOCUMENTS electronically filed in accordance with THIS SECTION OR the methods adopted by rule have the same validity and consequences as physical forms signed by a taxpayer."~~

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 Repealer.** The following section of the Montana Code Annotated is repealed:

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

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

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