

1 HOUSE BILL NO. 240

2 INTRODUCED BY B. TSCHIDA, J. HINKLE, D. SKEES

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE DEFINITION OF A DEPENDENT FOR STATE
5 INCOME TAX PURPOSES; PROVIDING THAT AN INDIVIDUAL IS NOT CONSIDERED A DEPENDENT
6 UNLESS THE INDIVIDUAL HAS THE SAME PERMANENT RESIDENCE AS THE TAXPAYER; PROVIDING
7 THAT CERTAIN INDIVIDUALS MAY NOT BE CONSIDERED A DEPENDENT IF THE INDIVIDUAL IS
8 REGISTERED TO VOTE USING ANY ADDRESS OTHER THAN THAT OF THE TAXPAYER; AMENDING
9 SECTION 15-30-2115, MCA; AND PROVIDING AN APPLICABILITY DATE."

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

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13 **Section 1.** Section 15-30-2115, MCA, is amended to read:

14 **"15-30-2115. General definition of dependent.** (1) For purposes of 15-30-2114, the term
15 "dependent" means any of the following individuals over half of whose support, for the calendar year in which
16 the tax year of the taxpayer begins, was received from the taxpayer:

- 17 (a) subject to subsection (2), a son or daughter of the taxpayer or a descendant of either;
- 18 (b) subject to subsection (2), a stepson or stepdaughter of the taxpayer;
- 19 (c) a brother, sister, stepbrother, or stepsister of the taxpayer;
- 20 (d) the father or mother of the taxpayer or an ancestor of either;
- 21 (e) a stepfather or stepmother of the taxpayer;
- 22 (f) subject to subsection (2), a son or daughter of a brother or sister of the taxpayer;
- 23 (g) a brother or sister of the father or mother of the taxpayer;
- 24 (h) a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the
25 taxpayer;
- 26 (i) an individual who, for the tax year of the taxpayer, has as the individual's principal place of abode
27 the home of the taxpayer and is a member of the taxpayer's household; or
- 28 (j) an individual who:

- 1 (i) is a descendant of a brother or sister of the father or mother of the taxpayer;
- 2 (ii) for the tax year of the taxpayer received institutional care required by reason of a physical or mental
3 disability; and
- 4 (iii) before receiving the institutional care, was a member of the same household as the taxpayer.
- 5 (2) In order to be eligible for the exemption in subsections (1)(a), (1)(b), and (1)(f), an individual
6 claimed by the taxpayer must, for the tax year of the taxpayer, have as the individual's permanent residence the
7 home of the taxpayer. A taxpayer may not claim an individual who has reached the age of majority as an
8 exemption under this subsection if the individual is registered to vote in any election using an address that is
9 different from that of the taxpayer.

10 ~~(2)~~(3) For purposes of 15-30-2114 and this section:

11 (a) the terms "brother" and "sister" include a brother or sister by the half blood;

12 (b) in determining whether any of the relationships specified in this section exist, a legally adopted
13 child of an individual must be treated as a child of the individual by blood."

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15 NEW SECTION. Section 2. Applicability. [This act] applies to tax years beginning after December
16 31, 2021.

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