

HOUSE BILL NO. 59
INTRODUCED BY R. ERICKSON
BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT PERMITTING REVISIONS OF INCOME TAX RETURNS FOR THE ELDERLY RESIDENTIAL PROPERTY TAX CREDIT TO BE MADE WITHIN 5 YEARS FOLLOWING THE DUE DATE FOR A CLAIM FOR THE CREDIT; DELETING THE REQUIREMENT THAT THE DEPARTMENT OF REVENUE MAINTAIN RECORDS OF REQUESTS FOR EXTENSIONS; AND AMENDING SECTION 15-30-174, MCA."

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

Section 1. Section 15-30-174, MCA, is amended to read:

"15-30-174. Residential property tax credit for elderly -- filing date. (1) Except as provided in subsection (2), a claim for relief must be submitted at the same time the claimant's individual income tax return is due. For an individual not required to file a tax return, the claim must be submitted on or before April 15 of the year following the year for which relief is sought.

(2) The department may grant a reasonable extension for filing a claim whenever, in its judgment, good cause exists. ~~The department shall keep a record of each extension and the reason for granting the extension.~~

(3) In the event that an individual who would have a claim under 15-30-171 through 15-30-179 dies before filing the claim, the personal representative of the estate of the decedent may file the claim.

(4) The department or an individual may revise a return and make a claim under 15-30-171 through 15-30-179 within 5 years from the last day prescribed for filing a claim for relief."

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