



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; AMENDING SECTION 15-30-174, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

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."

Section 2. Effective date. [This act] is effective on passage and approval.

- END -

I hereby certify that the within bill,
HB 0059, originated in the House.

Chief Clerk of the House

Speaker of the House

Signed this _____ day
of _____, 2019.

President of the Senate

Signed this _____ day
of _____, 2019.

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

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; AMENDING SECTION 15-30-174, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

