

HOUSE BILL NO. 490
INTRODUCED BY R. BUZZAS

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE REQUIREMENT THAT A TAXPAYER FILE, FOR THE PURPOSE OF CLAIMING AN ADDITIONAL INCOME TAX EXEMPTION, WRITTEN DOCUMENTATION OF A DEPENDENT'S PERMANENT DISABILITY; PROVIDING THAT WRITTEN DOCUMENTATION OF A DEPENDENT'S PERMANENT DISABILITY BY A LICENSED PHYSICIAN REMAINS IN EFFECT IN SUBSEQUENT TAX YEARS FOR THE PURPOSE OF CLAIMING THE ADDITIONAL EXEMPTION; REQUIRING THE TAXPAYER TO INFORM THE DEPARTMENT OF REVENUE CONCERNING A CHANGE IN THE DEPENDENT'S ELIGIBILITY FOR THE ADDITIONAL EXEMPTION; ALLOWING THE DEPARTMENT OF REVENUE TO INQUIRE ABOUT THE DEPENDENT'S ELIGIBILITY FOR THE ADDITIONAL EXEMPTION; AMENDING SECTION 15-30-115, MCA; AND PROVIDING A RETROACTIVE APPLICABILITY DATE."

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

Section 1. Section 15-30-115, MCA, is amended to read:

"15-30-115. Physician's verification of disability required. ~~A~~ For tax years beginning after December 31, 2002, a taxpayer claiming the exemption provided for in 15-30-114 shall provide with the taxpayer's income tax ~~statement~~ return written documentation by a licensed physician that the disability qualifies under 15-30-114. The written documentation remains in effect in subsequent tax years for the purpose of claiming the additional exemption unless there is a change in the dependent's physical circumstances to the extent that the dependent no longer qualifies for the additional exemption. The taxpayer shall inform the department of any change in the dependent's eligibility. The department may inquire by mail whether any material change has occurred in the dependent's physical circumstances that may affect the dependent's eligibility for the additional exemption and that may require additional written documentation by a licensed physician at any time that it considers necessary."

NEW SECTION. **Section 2. Retroactive applicability.** [This act] applies retroactively, within the meaning of 1-2-109, to tax years beginning after December 31, 2002.

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