



AN ACT PROVIDING THAT, FOR INDIVIDUAL INCOME TAXES AND CORPORATE LICENSE AND INCOME TAXES, IF A TERM IS NOT DEFINED, THEN THE DEFINITION IN THE INTERNAL REVENUE CODE APPLIES; AMENDING SECTIONS 15-30-305 AND 15-31-501, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

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

Section 1. Section 15-30-305, MCA, is amended to read:

"15-30-305. Department rules -- conformance with Internal Revenue Code. (1) ~~The department is hereby authorized to make such~~ may adopt rules and ~~to~~ may require ~~such~~ facts and information to be reported as it ~~may deem~~ considers necessary to enforce the provisions of this chapter.

(2) If a term is not defined in this chapter, the term has the same meaning as it does when used in a comparable context in the Internal Revenue Code."

Section 2. Section 15-31-501, MCA, is amended to read:

"15-31-501. Department rules -- conformance with Internal Revenue Code. (1) The department of revenue shall ~~have power to~~ prescribe forms for returns and notices and ~~such~~ other regulations as may ~~from time to time~~ be found necessary for the purpose of carrying into effect the provisions of this chapter.

(2) If a term is not defined in this chapter, the term has the same meaning as it does when used in a comparable context in the Internal Revenue Code."

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

Section 4. Retroactive applicability. [This act] applies retroactively, within the meaning of 1-2-109, to tax years beginning after December 31, 2006.

- END -

I hereby certify that the within bill,
SB 0378, originated in the Senate.

Secretary of the Senate

President of the Senate

Signed this _____ day
of _____, 2019.

Speaker of the House

Signed this _____ day
of _____, 2019.

SENATE BILL NO. 378

INTRODUCED BY K. GILLAN

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