

HOUSE BILL NO. 112

INTRODUCED BY D. FERN

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING DISPUTE REVIEW PROCEDURES FOR COLLECTION OF DELINQUENT TAXES TO BE CONSISTENT WITH OTHER DISPUTE REVIEW PROCEDURES IN TITLE 15; PROVIDING FOR NEW INFORMAL PROCEDURES FOR COLLECTIONS OF DELINQUENT TAXES; PROVIDING ADDITIONAL TIME FOR REVIEW; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTION 15-30-2629, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

Section 1. Section 15-30-2629, MCA, is amended to read:

"15-30-2629. Authority to collect tax -- offset -- hearing. (1) The department shall collect taxes that are delinquent as determined under this chapter.

(2) To collect delinquent taxes after the time for appeal has expired, the department may direct the offset of tax refunds or other funds due the taxpayer from the state, except wages subject to the provisions of 25-13-614 and retirement benefits.

(3) As provided in 15-1-705, the taxpayer has the right to a hearing on the tax liability prior to any offset by the department.

(4) The department may file a claim for state funds on behalf of the taxpayer if a claim is required before funds are available for offset.

(5) The department must provide the taxpayer with notice of the ~~right to request a hearing under the contested case procedures of Title 2, chapter 4, on the matter of the offset action or the department intent to file a claim on behalf of a taxpayer~~ uniform dispute review available under 15-1-211 for disputing the offset of funds for collection of delinquent taxes. A request for hearing must be made within 30 days of the date of the notice ~~and such hearing, if requested, must be held within 20 days.~~

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

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