

HOUSE BILL NO. 72

INTRODUCED BY M. MARLER

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING REDUNDANT PENALTY PROVISIONS; AMENDING SECTIONS 15-30-2641 AND 15-30-2643, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

Section 1. Section 15-30-2641, MCA, is amended to read:

"15-30-2641. Penalties for violation of chapter. ~~(1) An individual, corporation, or partnership or an officer or employee of a corporation or member or employer of a partnership who, with intent to evade any tax or requirement of this chapter or any lawful requirement of the department under this chapter, purposely fails to pay the tax or to file or sign any return or to supply information within the time required by this chapter or who with an intent to evade, purposely files or signs a false or fraudulent return or statement or supplies false or fraudulent information is guilty of a misdemeanor and upon conviction must be fined not more than \$1,000 or be imprisoned for not more than 1 year, or both, at the discretion of the court.~~

~~———(2) With respect to the imposition of a civil penalty, evidence produced by the department to the effect that a tax has not been paid, that a return has not been filed, or that information has not been supplied as required under the provisions of this chapter is prima facie evidence that the tax has not been paid, the return has not been filed, or the information has not been supplied."~~

Section 2. Section 15-30-2643, MCA, is amended to read:

"15-30-2643. Time limitations for prosecution. A prosecution for an offense under 15-1-216 or 15-30-2641 must be commenced within 3 years after the offense is committed."

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

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