

1 SENATE BILL NO. 24

2 INTRODUCED BY G. HERTZ

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING ELECTRONIC CORPORATE INCOME TAX
6 RETURNS; PROVIDING EXCEPTIONS TO ELECTRONIC FILING; PROVIDING RULEMAKING AUTHORITY;
7 AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE."

8
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

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11 NEW SECTION. Section 1. Electronic corporate income tax return required -- waiver --
12 **rulemaking.** (1) Subject to subsection (3), for income tax periods beginning after December 31, 2022, a
13 corporation shall transmit to the department, in an electronic format approved by the department, the corporate
14 income tax return required by 15-31-111, along with the corresponding federal income tax return filed with the
15 internal revenue service and all other related forms and schedules required to be attached.

16 (2) ~~IF EXCEPT AS PROVIDED IN SUBSECTIONS (3) THROUGH (5), FOR INCOME TAX PERIODS BEGINNING~~
17 ~~AFTER DECEMBER 31, 2023, IF~~ a corporation fails to file a corporate income tax return electronically in the
18 manner required in subsection (1), the corporation is ~~considered to have failed to file the return and is~~ subject to
19 a LATE FILING penalty pursuant to 15-1-216(1).

20 (3) (A) FOR INCOME TAX PERIODS BEGINNING BETWEEN JANUARY 1, 2023, AND DECEMBER 31, 2024, A
21 CORPORATION IS NOT REQUIRED TO FILE A CORPORATE INCOME TAX RETURN ELECTRONICALLY IF IT ATTESTS, ON A
22 FORM PROVIDED BY THE DEPARTMENT, THAT THE CORPORATION ATTEMPTED TO FILE ELECTRONICALLY BUT WAS
23 UNSUCCESSFUL IN DOING SO OR THAT HARDSHIP WOULD RESULT BY FILING ELECTRONICALLY.

24 (B) The ~~FOR INCOME TAX PERIODS BEGINNING AFTER DECEMBER 31, 2024, THE~~ department may waive
25 the electronic filing if the corporation demonstrates that software that satisfies the conditions of this section is
26 not readily available or that a hardship will result if it is required to file electronically. A corporation requesting a
27 waiver shall file a written request at least 30 days prior to the date the electronic filing is due, including
28 extensions for filing the return.

