

Code Commissioner Bill Report 2012
2013 Code Commissioner Bill Summary

The Code Commissioner bill summary does not reflect changes made to conform existing language to current style.

- Section 1. 2-15-1028. In (6)(b) substituted "46-8-113(1)(a) and (1)(b)" for "46-18-113(1)(a) and (1)(b)" to correct erroneous reference inserted by Ch. 344, L. 2011.
- Section 2. 2-15-3113. In (4) deleted reference to subsection (2)(a) of 81-1-110. Ch. 71, Laws of 2011, inserted the reference to the livestock loss reduction and mitigation account, which is actually established in subsection (1) of 81-1-110.
- Section 3. 7-1-4121. In definition of printed substituted "1-1-203(4)" for "1-1-203(3)" to correct erroneous reference caused when an additional definition was inserted in 1-1-203 by Ch. 238, L. 2011.
- Section 4. 7-14-2826. In (1)(e) substituted "a crossing is not to be made" for "a crossing is to be" to correct language erroneously omitted in Ch. 61, L. 2007, when the section was amended for the purpose of removing gender-specific language.
- Section 5. 15-1-122. In (2)(c)(ii) substituted "23-2-614 through 23-2-617" for "23-2-614 through 23-2-618" to remove reference to 23-2-618, which was repealed by Ch. 592, L. 2003.
- Section 6. 15-1-216. In (2)(a), (2)(c), (4)(a), and (4)(b) substituted "15-30-2604(3)(c)" for "15-30-2604(2)(c)" to correct erroneous references caused by the composite of amendments from multiple bills passed during the 2011 session.
- Section 7. 15-30-2604. In (3)(a) substituted "subsections (3)(b) and (3)(c)" for "subsection (3)(b)" to reinstate language that was erroneously omitted during the composite of amendments from multiple bills passed during the 2011 session.
- Section 8. 23-2-601. In introductory clause, substituted "23-2-614 through 23-2-617" for "23-2-614 through 23-2-618" to remove reference to 23-2-618, which was repealed by Ch. 592, L. 2003.
- Section 9. 23-2-614. In (1)(a), (1)(b), and (2) substituted "23-2-614 through 23-2-617" for "23-2-614 through 23-2-618" to remove reference to 23-2-618,

which was repealed by Ch. 592, L. 2003.

- Section 10. 23-2-631. In (3), (4)(a), and (4)(b) substituted "23-2-614 through 23-2-617" for "23-2-614 through 23-2-618" to remove reference to 23-2-618, which was repealed by Ch. 592, L. 2003.
- Section 11. 23-2-634. In (4) and (5) substituted "23-2-614 through 23-2-617" for "23-2-614 through 23-2-618" to remove reference to 23-2-618, which was repealed by Ch. 592, L. 2003.
- Section 12. 23-2-641. In two places in (1) substituted "23-2-614 through 23-2-617" for "23-2-614 through 23-2-618" to remove reference to 23-2-618, which was repealed by Ch. 592, L. 2003.
- Section 13. 23-2-642. In (2) and in two places in (3) substituted "23-2-614 through 23-2-617" for "23-2-614 through 23-2-618" to remove reference to 23-2-618, which was repealed by Ch. 592, L. 2003.
- Section 14. 23-2-644. Substituted "23-2-614 through 23-2-617" for "23-2-614 through 23-2-618" to remove reference to 23-2-618, which was repealed by Ch. 592, L. 2003.
- Section 15. 31-1-202. In (1) in definition of goods and in (iii) of definition of motor vehicle substituted "15 U.S.C. 1602(w)" for "15 U.S.C. 1602(v)" to correct erroneous references to federal law.
- Section 16. 32-1-402. In (1)(a) substituted "issuing notes or certificates of deposit" for "issuing notices or certificates of deposit" to correct language that was erroneously changed when the 1935 Revised Codes of Montana (R.C.M.) were recodified as the 1947 R.C.M., and in two places in (3) and once in (6) substituted "bank, savings bank, or trust or investment company" for "bank, savings bank, trust, or investment company" to clarify that the list includes a trust company rather than a trust in conformance with the language contained in (2) and (4).
- Section 17. 32-1-425. In definition of fiduciary substituted "any trust, expressed, implied, resulting, or constructive" for "any trust, expressed, implied, resulting in, or constructive" to return to the original language that was erroneously changed during recodification of the 1947 R.C.M. as the MCA.
- Section 18. 32-9-103. In definition of dwelling substituted "15 U.S.C. 1602(w)" for "15 U.S.C. 1602(v)" to correct erroneous reference to federal law and in definition of federal banking agency deleted "the director of the office of thrift supervision" to reflect merger of that office with the office of the

comptroller of currency, which was effective July 21, 2011.

- Section 19. 32-9-104. In (3) substituted "nationwide mortgage licensing system and registry" for "nationwide mortgage licensing system" to correct erroneous reference inserted by Ch. 317, L. 2011.
- Section 20. 50-40-103. In definition of smoking or to smoke substituted "any smokable product and includes the use of marijuana for a debilitating medical condition" for "any smokable product, including marijuana intended for medical use" to comport with changes to the Montana Marijuana Act made by Ch. 419, L. 2011.
- Section 21. 50-46-327. In (1)(a)(iii) substituted "location where marijuana to be used for a debilitating medical condition is cultivated" for "location where medical marijuana is cultivated" and at end of (4) substituted "provide written certification for the use of marijuana for a debilitating medical condition" for "provide written certification for the medical use of marijuana" to comport with changes to the Montana Marijuana Act made by Ch. 419, L. 2011.
- Section 22. 61-11-102. In form in subsection (7)(a) substituted "61-11-102(7)" for "61-11-102(5)" to correct erroneous reference caused when Ch. 269, L. 2011, reoutlined the section.
- Section 23. 70-24-430. In (7) substituted "30-9A-610" for "30-9A-601" to correct erroneous reference inserted by Ch. 305, L. 1999, which was a bill generally revising the Uniform Commercial Code (U.C.C.) that replaced Article 9 of Montana's U.C.C. with the most recent version of the U.C.C.
- Section 24. 76-4-125. In (1)(b) substituted "76-4-104(6)(k)" for "76-4-104(6)(j)" to correct erroneous reference caused by the composite of amendments from multiple bills passed during the 2011 session.
- Section 25. 82-11-182. In (1) substituted "82-11-183(7)" for "82-11-183(8)" to correct erroneous reference inserted when the sections were enacted by Ch. 474, L. 2009.
- Section 26. Directions to code commissioner.

**** Bill No. ****

Introduced By *****

By Request of the *****

A Bill for an Act entitled: "An Act revising and clarifying the Montana code annotated; directing the code commissioner to correct erroneous references contained in material enacted by the 63rd legislature; and amending sections 2-15-1028, 2-15-3113, 7-1-4121, 7-14-2826, 15-1-122, 15-1-216, 15-30-2604, 23-2-601, 23-2-614, 23-2-631, 23-2-634, 23-2-641, 23-2-642, 23-2-644, 31-1-202, 32-1-402, 32-1-425, 32-9-103, 32-9-104, 50-40-103, 50-46-327, 61-11-102, 70-24-430, 76-4-125, and 82-11-182, MCA."

Be it enacted by the Legislature of the State of Montana:

Section 1. Section 2-15-1028, MCA, is amended to read:

"2-15-1028. Public defender commission. (1) There is a public defender commission.

(2) The commission consists of 11 members appointed by the governor as follows:

(a) two attorneys from nominees submitted by the supreme court;

(b) three attorneys from nominees submitted by the president of the state bar of Montana, as follows:

(i) one attorney experienced in the defense of felonies who has served a minimum of 1 year as a full-time public defender;

(ii) one attorney experienced in the defense of juvenile

delinquency and abuse and neglect cases involving the federal Indian Child Welfare Act; and

(iii) one attorney who represents criminal defense lawyers;

(c) two members of the general public who are not attorneys or judges, active or retired, as follows:

(i) one member from nominees submitted by the president of the senate; and

(ii) one member from nominees submitted by the speaker of the house;

(d) one person who is a member of an organization that advocates on behalf of indigent persons;

(e) one person who is a member of an organization that advocates on behalf of a racial minority population in Montana;

(f) one person who is a member of an organization that advocates on behalf of people with mental illness and developmental disabilities; and

(g) one person who is employed by an organization that provides addictive behavior counseling.

(3) A person appointed to the commission must have significant experience in the defense of criminal or other cases subject to the provisions of Title 47, chapter 1, or must have demonstrated a strong commitment to quality representation of indigent defendants.

(4) A vacancy on the commission must be filled in the same manner as the original appointment and in a timely manner.

(5) Members shall serve staggered 3-year terms.

(6) (a) The commission is allocated to the department of

administration for administrative purposes only, as provided in 2-15-121, except that:

(i) the commission shall hire staff for the commission subject to subsection (6)(b) and the chief public defender shall hire separate staff for the office, except for any support staff provided by the department of administration for centralized services, such as payroll, human resources, accounting, information technology, or other services determined by the commission and the department to be more efficiently provided by the department; and

(ii) commission and office of state public defender budget requests prepared and presented to the legislature and the governor in accordance with 17-7-111 must be prepared and presented independently of the department of administration. However, nothing in this subsection (6)(a)(ii) prohibits the department from providing administrative support for the budgeting process and including the budget requests in appropriate sections of the department's budget requests for administratively attached agencies.

(b) New staff positions for the commission may be added only when the public defender account established pursuant to 47-1-110 has received sufficient revenue pursuant to ~~46-18-113(1)(a) and (1)(b)~~ 46-8-113(1)(a) and (1)(b) to maintain a balance in the account that would sustain any staff position approved by the commission for at least 1 year.

(7) While serving a term on the commission, a member of the commission may not serve as a judge, a public defender employed

by or under contract with the office of state public defender established in 47-1-201, a county attorney or a deputy county attorney, the attorney general or an assistant attorney general, the United States district attorney or an assistant United States district attorney, or a law enforcement official.

(8) Members of the commission may not receive a salary for service on the commission but must be reimbursed for expenses, as provided in 2-18-501 through 2-18-503, while actually engaged in the discharge of official duties.

(9) The commission shall establish procedures for the conduct of its affairs and elect a presiding officer from among its members."

{Internal References to 2-15-1028: None. }

Section 2. Section 2-15-3113, MCA, is amended to read:

"2-15-3113. Additional powers and duties of livestock loss board. (1) The livestock loss board shall:

- (a) process claims;
- (b) seek information necessary to ensure that claim documentation is complete;
- (c) provide payments authorized by the board for confirmed and probable livestock losses, along with a written explanation of payment;

- (d) submit monthly and annual reports to the board of livestock summarizing claims and expenditures and the results of action taken on claims and maintain files of all claims received, including supporting documentation;

- (e) provide information to the board of livestock regarding appealed claims and implement any decision by the board;
- (f) prepare the annual budget for the board; and
- (g) provide proper documentation of staff time and expenditures.

(2) The livestock loss board may enter into an agreement with any Montana tribe, if the tribe has adopted a wolf management plan for reservation lands that is consistent with the state wolf management plan, to provide that tribal lands within reservation boundaries are eligible for mitigation grants pursuant to 2-15-3111 and that livestock losses on tribal lands within reservation boundaries are eligible for reimbursement payments pursuant to 2-15-3112.

(3) The livestock loss board shall:

(a) coordinate and share information with state, federal, and tribal officials, livestock producers, nongovernmental organizations, and the general public in an effort to reduce livestock losses caused by wolves;

(b) establish an annual budget for the prevention, mitigation, and reimbursement of livestock losses caused by wolves;

(c) perform or contract for the performance of periodic program audits and reviews of program expenditures, including payments to individuals, incorporated entities, and producers who receive loss reduction grants and reimbursement payments;

(d) adjudicate appeals of claims;

(e) investigate alternative or enhanced funding sources,

including possible agreements with public entities and private wildlife or livestock organizations that have active livestock loss reimbursement programs in place;

(f) meet as necessary to conduct business; and

(g) report annually to the governor, the legislature, members of the Montana congressional delegation, the board of livestock, the fish, wildlife, and parks commission, and the public regarding results of the programs established in 2-15-3111 through 2-15-3113.

(4) The livestock loss board may sell or auction any wolf carcasses or parts of wolf carcasses received pursuant to 87-1-217. The proceeds, minus the costs of the sale including the preparation of the carcass or part of the carcass for sale, must be deposited into the livestock loss reduction and mitigation special revenue account established in 81-1-110~~(2)~~~~(a)~~ and used for the purposes of 2-15-3111 through 2-15-3114."

{Internal References to 2-15-3113:

2-15-3110x	2-15-3110 *x	2-15-3112x	2-15-3113x
2-15-3113 *x	2-15-3114x	81-1-110x	81-1-110 *x
81-1-110x	87-1-217x }		

Section 3. Section 7-1-4121, MCA, is amended to read:

"7-1-4121. General definitions. As used in 7-1-4121 through 7-1-4127 and 7-1-4129 through 7-1-4149, unless otherwise provided, the following definitions apply:

(1) "Charter" means a written document defining the powers, structure, privileges, rights, and duties of the government and limitations on the government.

(2) "Chief executive" means the elected executive in a government adopting the commission-executive form, the manager in a government adopting the commission-manager form, the presiding officer in a government adopting the commission-presiding officer form, the town presiding officer in a government adopting the town meeting form, the commission acting as a body in a government adopting the commission form, or the officer or officers designated in the charter in a government adopting a charter.

(3) "Elector" means a resident of the municipality qualified and registered to vote under state law.

(4) "Employee" means a person other than an officer who is employed by a municipality.

(5) "Executive branch" means that part of the municipality, including departments, offices, and boards, charged with implementing actions approved and administering policies adopted by the governing body of the local government or performing the duties required by law.

(6) "Governing body" means the commission or town meeting legislative body established in the alternative form of local government.

(7) "Guideline" means a suggested or recommended standard or procedure to serve as an index of comparison and is not enforceable as a regulation.

(8) "Law" means a statute enacted by the legislature of Montana and approved and signed by the governor or a statute adopted by the people of Montana through statutory initiative

procedures.

(9) "Municipality" means an entity that incorporates as a city or town.

(10) "Office of the municipality" means the permanent location of the seat of government from which the records administrator, or the office of the clerk of the governing body ~~where~~ if one is appointed, carries out the duties of the records administrator.

(11) "Officer" means a person holding a position with a municipality that is ordinarily filled by election or, in those municipalities with a manager, the manager.

(12) "Ordinance" means an act that is adopted and approved by a municipality, ~~having~~ and that has effect only within the jurisdiction of the local government.

(13) "Person" means any individual, firm, partnership, company, corporation, trust, trustee, assignee or other representative, association, or other organized group.

(14) "Plan of government" means a certificate submitted by a governing body that documents the basic form of government selected, including all applicable suboptions. The plan must establish the terms of all officers and the number of commissioners, if any, to be elected.

(15) "Political subdivision" refers to a local government, authority, school district, or multicounty agency.

(16) "Population" means the number of inhabitants as determined by an official federal, state, or local census or official population estimate approved by the department of

commerce.

(17) "Printed" means the act of reproducing a design on a surface by any process as defined by 1-1-203~~(3)~~(4).

(18) "Public agency" means a political subdivision, Indian tribal council, state or federal department or office, or the Dominion of Canada or any provincial department, or office, or political subdivision.

(19) "Public property" means any property owned by a municipality or held in the name of a municipality by any of the departments, boards, or authorities of the local government.

(20) "Real property" means lands, structures, buildings, and interests in land, including lands under water and riparian rights, and all things and rights usually included within the term "real property", including not only fee simple absolute but also all lesser interests, such as easements, rights-of-way, uses, leases, licenses, and all other incorporeal hereditaments and every estate, interest, or right, legal or equitable, pertaining to real property.

(21) "Reproduced" means the act of reproducing a design on any surface by any process.

(22) "Resolution" means a statement of policy by the governing body or an order by the governing body that a specific action be taken.

(23) "Service" means an authorized function or activity performed by local government.

(24) "Structure" means the entire governmental organization through which a local government carries out its duties,

functions, and responsibilities."

{Internal References to 7-1-4121:

7-1-4121 *x 7-1-4149 *x 7-1-4149 *x 7-3-122x
50-6-202x 50-6-302x 61-2-502x 61-2-503x }

Section 4. Section 7-14-2826, MCA, is amended to read:

"7-14-2826. Regulation of ferry operation -- penalties. (1)

The board of county commissioners may make rules ~~for the~~
government governing the operation of ferries and prescribing:

- (a) how many boats must be kept, their character, and how they are propelled;
 - (b) the number of individuals to be employed and rules for their supervision;
 - (c) when and under what circumstances ferries may make trips in the nighttime;
 - (d) who may be ferried free of toll;
 - (e) in what cases of danger or peril a crossing is not to be made;
 - (f) penalties for violation of rules;
 - (g) the method of and preference in loading and crossing;
- and
- (h) how and by whom action may be brought to recover penalties.

(2) Subject to the rules, ferry operators shall make trips to accommodate all passengers who desire to cross, and any failure to do so subjects the franchise to forfeiture by a proper proceeding for that purpose.

(3) The owner of a ferry shall have the rates of toll, as

fixed by the board, printed or written and posted in some conspicuous place on or near the ferry.

(4) All ferry operators shall keep the banks of the streams or waters at the landings of their ferries graded and in good order for the passage of vehicles. For every day that compliance with this subsection is neglected, \$25 is forfeited, ~~to~~ and must be collected, except as provided in 3-10-601, for the use of the road fund of the county."

{Internal References to 7-14-2826:
7-14-2831 *x }

Section 5. Section 15-1-122, MCA, is amended to read:

"15-1-122. Fund transfers. (1) There is transferred from the state general fund to the adoption services account, provided for in 42-2-105, a base amount of \$59,209, and the amount of the transfer must be increased by 10% in each succeeding fiscal year.

(2) For each fiscal year, there is transferred from the state general fund to the accounts, entities, or recipients indicated the following amounts:

(a) to the motor vehicle recycling and disposal program provided for in Title 75, chapter 10, part 5, 1.48% of the motor vehicle revenue deposited in the state general fund in each fiscal year. The amount of 9.48% of the allocation in each fiscal year must be used for the purpose of reimbursing the hired removal of abandoned vehicles. Any portion of the allocation not used for abandoned vehicle removal reimbursement must be used as provided in 75-10-532.

(b) to the noxious weed state special revenue account provided for in 80-7-816, 1.50% of the motor vehicle revenue deposited in the state general fund in each fiscal year;

(c) to the department of fish, wildlife, and parks:

(i) 0.46% of the motor vehicle revenue deposited in the state general fund, with the applicable percentage to be:

(A) used to:

(I) acquire and maintain pumpout equipment and other boat facilities, 4.8% in each fiscal year;

(II) administer and enforce the provisions of Title 23, chapter 2, part 5, 19.1% in each fiscal year;

(III) enforce the provisions of 23-2-804, 11.1% in each fiscal year; and

(IV) develop and implement a comprehensive program and to plan appropriate off-highway vehicle recreational use, 16.7% in each fiscal year; and

(B) deposited in the state special revenue fund established in 23-1-105 in an amount equal to 48.3% in each fiscal year;

(ii) 0.10% of the motor vehicle revenue deposited in the state general fund in each fiscal year, with 50% of the amount to be used for enforcing the purposes of 23-2-601, 23-2-602, 23-2-611, 23-2-614 through ~~23-2-618~~ 23-2-617, 23-2-621, 23-2-622, 23-2-631 through 23-2-635, and 23-2-641 through 23-2-644 and 50% of the amount designated for use in the development, maintenance, and operation of snowmobile facilities; and

(iii) 0.16% of the motor vehicle revenue deposited in the state general fund in each fiscal year to be deposited in the

motorboat account to be used as provided in 23-2-533;

(d) 0.64% of the motor vehicle revenue deposited in the state general fund in each fiscal year, with 24.55% to be deposited in the state veterans' cemetery account provided for in 10-2-603 and with 75.45% to be deposited in the veterans' services account provided for in 10-2-112(1);

(e) 0.30% of the motor vehicle revenue deposited in the state general fund in each fiscal year for deposit in the state special revenue fund to the credit of the senior citizens and persons with disabilities transportation services account provided for in 7-14-112; and

(f) to the search and rescue account provided for in 10-3-801, 0.04% of the motor vehicle revenue deposited in the state general fund in each fiscal year.

(3) The amount of \$200,000 is transferred from the state general fund to the livestock loss reduction and mitigation restricted state special revenue account provided for in 81-1-112 in each fiscal year.

(4) For the purposes of this section, "motor vehicle revenue deposited in the state general fund" means revenue received from:

(a) fees for issuing a motor vehicle title paid pursuant to 61-3-203;

(b) fees, fees in lieu of taxes, and taxes for vehicles, vessels, and snowmobiles registered or reregistered pursuant to 61-3-321 and 61-3-562;

(c) GVW fees for vehicles registered for licensing pursuant

to Title 61, chapter 3, part 3; and

(d) all money collected pursuant to 15-1-504(3).

(5) The amounts transferred from the general fund to the designated recipient must be appropriated as state special revenue in the general appropriations act for the designated purposes."

{Internal References to 15-1-122:

7-14-112x 10-2-112x 10-2-603x 10-3-801x
61-3-459x 81-1-112x }

Section 6. Section 15-1-216, MCA, is amended to read:

"15-1-216. Uniform penalty and interest assessments for violation of tax provisions -- applicability -- exceptions -- uniform provision for interest on overpayments. (1) A person who fails to file a required tax return or other report with the department by the due date, including any extension of time, of the return or report must be assessed a late filing penalty of \$50 or the amount of the tax due, whichever is less.

(2) (a) Except as provided in 15-30-2604~~(2)(c)~~(3)(c) and subsection (2)(b) of this section, a person who fails to pay a tax when due must be assessed a late payment penalty of 1.2% a month or fraction of a month on the unpaid tax. The penalty may not exceed 12% of the tax due.

(b) A person who fails to pay a tax when due under chapter 30, part 25, chapter 53, chapter 65, or chapter 68 must be assessed a late payment penalty of 1.5% a month or fraction of a month on the unpaid tax. The penalty may not exceed 15% of the tax due.

(c) Except as provided in 15-30-2604 ~~(2)(c)~~ (3)(c), the penalty imposed under subsection (2)(a) or (2)(b) of this section accrues on the unpaid tax from the original due date of the return regardless of whether the taxpayer has received an extension of time for filing a return.

(3) A person who purposely or knowingly, as those terms are defined in 45-2-101, fails to file a return when due or fails to file a return within 60 days after receiving written notice from the department that a return must be filed is liable for an additional penalty of not less than \$1,000 or more than \$10,000. The department may bring an action in the name of the state to recover the penalty and any delinquent taxes.

(4) (a) Except as provided in 15-30-2604 ~~(2)(c)~~ (3)(c), interest on taxes not paid when due must be assessed by the department. The department shall determine the interest rates established under subsection (4)(a)(i) for each calendar year by rule subject to the conditions of this subsection (4)(a). Interest rates on taxes not paid when due for a calendar year are as follows:

(i) For individual income taxes not paid when due, including delinquent taxes and deficiency assessments, the interest rate is equal to the underpayment rate for individual taxpayers established by the secretary of the United States department of the treasury pursuant to section 6621 of the Internal Revenue Code, 26 U.S.C. 6621, for the fourth quarter of the preceding year or 8%, whichever is greater.

(ii) For all taxes other than individual income taxes not

paid when due, including delinquent taxes and deficiency assessments, the interest rate is 12%.

(b) Interest on delinquent taxes and on deficiency assessments is computed from the original due date of the return until the tax is paid. Except as provided in 15-30-2604~~(2)(c)~~(3)(c), interest accrues daily on the unpaid tax from the original due date of the return regardless of whether the taxpayer has received an extension of time for filing the return.

(5) (a) Except as provided in subsection (5)(b), this section applies to taxes, fees, and other assessments imposed under Titles 15 and 16 [and the former 85-2-276].

(b) This section does not apply to:

(i) property taxes; or

(ii) gasoline and vehicle fuel taxes collected by the department of transportation pursuant to Title 15, chapter 70.

(6) Any changes to interest rates apply to any current outstanding tax balance, regardless of the rate in effect at the time the tax accrued.

(7) Except as provided in 15-30-2604, penalty and interest must be calculated and assessed commencing with the due date of the return.

(8) Deficiency assessments are due and payable 30 days from the date of the deficiency assessment.

(9) Interest allowed for the overpayment of taxes or fees is the same rate as is charged for unpaid or delinquent taxes. For the purposes of this subsection, interest charged for unpaid

or delinquent taxes is the interest rate determined in subsection (4) (a) (i). (Bracketed language in subsection (5) (a) terminates June 30, 2020--sec. 18, Ch. 288, L. 2005.)"

{Internal References to 15-1-216:

15-1-217x	15-23-214x	15-24-921x	15-30-2509x
15-30-2509x	15-30-2512x	15-30-2546x	15-30-2546x
15-30-2602x	15-30-2604x	15-30-2604x	15-30-2604x
15-30-2609x	15-30-2642x	15-31-503x	15-31-510x
15-31-510x	15-31-531x	15-31-543x	15-35-105x
15-35-112x	15-35-113x	15-36-311x	15-36-313x
15-36-314x	15-36-315x	15-37-105x	15-37-106x
15-37-108x	15-37-109x	15-37-114x	15-37-115x
15-37-205x	15-37-210x	15-37-211x	15-38-107x
15-38-107x	15-38-107x	15-38-110x	15-38-111x
15-39-105x	15-39-105x	15-39-105x	15-39-107x
15-39-107x	15-39-109x	15-50-308x	15-50-309x
15-50-309x	15-51-103x	15-51-109x	15-51-110x
15-51-111x	15-51-111x	15-53-145x	15-53-146x
15-53-147x	15-53-147x	15-59-106x	15-59-106x
15-59-112x	15-59-113x	15-60-204x	15-60-206x
15-60-208x	15-65-115x	15-65-115x	15-65-115x
15-65-116x	15-66-204x	15-66-206x	15-66-208x
15-67-204x	15-67-208x	15-68-513x	15-68-514x
15-68-517x	15-68-525x	15-72-112x	15-72-112x
15-72-112x	15-72-114x	15-72-116x	16-1-403x
16-1-409x	16-1-411x	16-1-424x	16-11-111x
16-11-143x	53-19-316x	53-19-316x	53-19-316x
53-19-316x	53-19-317x	75-2-220x	75-5-516x
80-2-230x	87-2-903x	87-2-903x }	

Section 7. Section 15-30-2604, MCA, is amended to read:

"15-30-2604. Time for filing -- extensions of time. (1) (a) Except as provided in subsection (1) (b), a return must be made to the department on or before the 15th day of the 4th month following the close of the taxpayer's fiscal year, or if the return is made on the basis of the calendar year, then the return must be made on or before April 15 following the close of the calendar year.

(b) (i) If the due date of the return falls on a holiday

that defers a filing date as recognized by the Internal Revenue Service and that is not observed in Montana, the return may be made on the first business day after the holiday.

(ii) The department may extend filing dates and defer or waive interest, penalties, and other effects of late filing for a period not exceeding 1 year for taxpayers affected by a federally declared disaster or a terroristic or military action recognized for federal tax purposes under 26 U.S.C. 7508A.

(2) The return must set forth those facts that the department considers necessary for the proper enforcement of this chapter. An affidavit or affirmation must be attached to the return from the persons making the return verifying that the statements contained in the return are true. Blank forms of return must be furnished by the department upon application, but failure to secure the form does not relieve the taxpayer of the obligation to make a return required under this chapter. A taxpayer liable for a tax under this chapter shall pay a minimum tax of \$1.

(3) (a) Subject to ~~subsection (3)(b)~~ subsections (3)(b) and (3)(c), a taxpayer is allowed an automatic extension of time for filing the taxpayer's return of up to 6 months following the date prescribed for filing of the tax return.

(b) (i) Except as provided in subsection (3)(c), on or before the due date of the return, the taxpayer shall pay by estimated tax payments, withholding tax, or a combination of estimated tax payments and withholding tax 90% of the current year's tax liability or 100% of the previous year's tax

liability.

(ii) The remaining tax, penalty, and interest of the current year's tax liability not paid under subsection (3)(b)(ii) must be paid when the return is filed. Penalty and interest must be added to the tax due as provided in 15-1-216.

(c) A taxpayer that has a tax liability of \$200 or less for the current year may pay the entire amount of the tax, without penalty or interest under 15-1-216, on or before the due date of the return under subsection (3)(a). If the tax is not paid on or before the due date of the return under subsection (3)(a), penalty and interest must be added to the tax due as provided in 15-1-216 from the original due date of the return.

(4) The department may grant an additional extension of time for the filing of a return whenever in its judgment good cause exists.

(5) Except as provided in subsection (3)(c), the extension of time for filing a return is not an extension of time for the payment of taxes."

{Internal References to 15-30-2604:

15-1-216a	15-1-216a	15-1-216a	15-1-216a
15-1-216a	15-30-2143x	15-30-2504x	15-30-2512x
15-30-2512x	15-30-2609x	15-30-2642x	15-30-2651x
15-30-3302x	15-30-3302x	15-30-3312x	}

Section 8. Section 23-2-601, MCA, is amended to read:

"23-2-601. Definition of terms. As used in 23-2-601, 23-2-602, 23-2-611, 23-2-614 through ~~23-2-618~~ 23-2-617, 23-2-621, 23-2-622, 23-2-631 through 23-2-635, and 23-2-641 through 23-2-644, unless the context requires otherwise, the following

definitions apply:

(1) "Certificate of registration" means the owner's receipt evidencing payment of fees due in order for the snowmobile to be validly registered.

(2) "Certificate of title" means the document issued by the department of justice as prima facie evidence of ownership.

(3) "dbA" means sound pressure level measured on the "A" weight scale in decibels.

(4) "Department" means the department of fish, wildlife, and parks of the state of Montana.

(5) "New snowmobile" means a snowmobile that has not been previously sold to an owner.

(6) "Operator" includes each person who operates or is in actual physical control of the operation of a snowmobile.

(7) "Owner" includes each person, other than a lienholder or person having a security interest in a snowmobile, that holds a certificate of title to a snowmobile and is entitled to the use or possession of the snowmobile.

(8) "Person" means an individual, partnership, association, corporation, and any other body or group of persons, regardless of the degree of formal organization.

(9) "Registration decal" means an adhesive sticker produced and issued by the department of justice, its authorized agent, or a county treasurer to the owner of a snowmobile as proof of payment of all fees imposed for the registration period indicated on the sticker as recorded by the department of justice under 61-3-101.

(10) "Roadway" means only those portions of a highway, road, or street improved, designed, or ordinarily used for travel or parking of motor vehicles.

(11) "Snowmobile" means a self-propelled vehicle of an overall width of 48 inches or less, excluding accessories, designed primarily for travel on snow or ice, that may be steered by skis or runners and that is not otherwise registered or licensed under the laws of the state of Montana."

{Internal References to 23-2-601:

15-1-122x	23-2-601x	23-2-614x	23-2-614x
23-2-614x	23-2-631x	23-2-631x	23-2-631x
23-2-634x	23-2-634x	23-2-641x	23-2-641x
23-2-642x	23-2-642x	23-2-642x	23-2-644x
23-2-652x	30-11-701x	30-14-2501x	61-4-201x
61-4-222x	61-4-402x	}	

Section 9. Section 23-2-614, MCA, is amended to read:

"23-2-614. Exemptions. (1) (a) The provisions of 23-2-601, 23-2-602, 23-2-611, 23-2-614 through ~~23-2-618~~ 23-2-617, 23-2-621, 23-2-622, 23-2-631 through 23-2-635, and 23-2-641 through 23-2-644 with respect to registration, registration decals, certificates of title, and certificates of ownership do not apply to snowmobiles owned or used by the United States or another state or any agency or political subdivision of the United States or another state.

(b) Snowmobiles owned by the state of Montana or any agency or political subdivision of this state are exempt only from the payment of fees and must otherwise comply with all the requirements of 23-2-601, 23-2-602, 23-2-611, 23-2-614 through ~~23-2-618~~ 23-2-617, 23-2-621, 23-2-622, 23-2-631 through 23-2-635,