



AN ACT REVISING REQUIREMENTS FOR TAXES PAID BY ELECTRONIC FUNDS TRANSFER;  
 PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-1-802 AND 15-1-803, MCA; AND  
 PROVIDING AN APPLICABILITY DATE.

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

**Section 1.** Section 15-1-802, MCA, is amended to read:

**"15-1-802. Taxes to be paid by electronic funds transfer -- limitation.** All taxes due the state must be paid by electronic funds transfer whenever the amount due is ~~\$500,000~~ \$50,000 or greater. Whenever the payment of taxes is required to be made by electronic funds transfer under this section and the due date falls on a Saturday, Sunday, or legal holiday, the payment may be made on the first business day ~~thereafter~~ after that day."

**Section 2.** Section 15-1-803, MCA, is amended to read:

**"15-1-803. Rules.** The department shall adopt rules necessary to implement this part, including but not limited to rules:

- (1) coordinating the filing of tax returns with the payment of taxes by electronic funds transfer; ~~and~~
- (2) specifying the form and methods of acceptable electronic payments;
- ~~(2)(3)~~ (3) specifying the form and content of electronic funds transfer messages in order to ensure the proper receipt and crediting of the tax payment; and
- (4) providing for an alternative form of payment when electronic payments required by 15-1-802 are not available to a taxpayer."

**Section 3. Applicability.** [This act] applies to taxes paid by electronic funds transfers after December

\*\*\*\*

31, 2025.

- END -

I hereby certify that the within bill,  
SB 54, originated in the Senate.

---

Secretary of the Senate

---

President of the Senate

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2025.

---

Speaker of the House

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2025.

SENATE BILL NO. 54

INTRODUCED BY W. GALT

BY REQUEST OF THE DEPARTMENT OF REVENUE

AN ACT REVISING REQUIREMENTS FOR TAXES PAID BY ELECTRONIC FUNDS TRANSFER; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-1-802 AND 15-1-803, MCA; AND PROVIDING AN APPLICABILITY DATE.