HOUSE BILL NO. 91

INTRODUCED BY M. THANE

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING TAXPAYERS WITH THE OPTION TO RECEIVE ELECTRONIC COMMUNICATIONS FROM THE DEPARTMENT OF REVENUE; PROVIDING RULEMAKING AUTHORITY; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

NEW SECTION. **Section 1. Electronic taxpayer communications -- rulemaking.** (1) Except as otherwise provided by law, the department may send correspondence, letters, notices, and other communications electronically to a taxpayer when the taxpayer elects, on a form provided by the department, to receive electronic communications from the department.

(2) The department shall adopt rules necessary to administer this section.

NEW SECTION. **Section 2. Codification instruction.** [Section 1] is intended to be codified as an integral part of Title 15, chapter 1, part 2, and the provisions of Title 15, chapter 1, part 2, apply to [section 1].

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

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