

1 SENATE BILL NO. 54
 2 INTRODUCED BY W. GALT
 3 BY REQUEST OF THE DEPARTMENT OF REVENUE
 4

5 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING REQUIREMENTS FOR TAXES PAID BY ELECTRONIC
 6 FUNDS TRANSFER; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-1-802 AND 15-1-
 7 803, MCA; AND PROVIDING AN APPLICABILITY DATE."

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 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
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11 **Section 1.** Section 15-1-802, MCA, is amended to read:

12 **"15-1-802. Taxes to be paid by electronic funds transfer -- limitation.** All taxes due the state must
 13 be paid by electronic funds transfer whenever the amount due is ~~\$500,000~~ \$50,000 or greater. Whenever the
 14 payment of taxes is required to be made by electronic funds transfer under this section and the due date falls
 15 on a Saturday, Sunday, or legal holiday, the payment may be made on the first business day ~~thereafter~~ after
 16 that day."

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

19 **"15-1-803. Rules.** The department shall adopt rules necessary to implement this part, including but
 20 not limited to rules:

- 21 (1) coordinating the filing of tax returns with the payment of taxes by electronic funds transfer; ~~and~~
- 22 (2) specifying the form and methods of acceptable electronic payments;
- 23 ~~(2)(3)~~ (3) specifying the form and content of electronic funds transfer messages in order to ensure the
 24 proper receipt and crediting of the tax payment; and
- 25 (4) providing for an alternative form of payment when electronic payments required by 15-1-802
 26 are not available to a taxpayer."

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 28 **NEW SECTION. Section 3. Applicability.** [This act] applies to taxes paid by electronic funds

1 transfers after December 31, 2025.

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