

Proposed 2015 Session Legislation

Agency Name & No: Department of Revenue - 5801

Priority Number: Filename:

Short Title: Electronic Signature Authority

Agency Contact Person/Phone: Steve Austin/444-1479

1. Purpose:

This proposed legislation is to clean-up existing statutory language that identifies specific chapters in Title 15 and Title 16 whereby administrative rules may be prescribed for signing, subscribing or verifying electronically filed tax returns and simply state that rules may be prescribed for ALL chapters under Title 15 and Title 16.

2. Background:

Under current statute, 15-1-208, MCA, specific chapters in Titles 15 and 16 are listed where the director of revenue or the director of transportation may prescribe rules for accepting electronically filed returns. Statutory language specifies that returns filed electronically have the same validity as a physical form signed by the taxpayer. Currently, there are other taxes and licenses under Titles 15 and 16 that can be filed electronically that are not specifically listed under this statute.

3. Fiscal Impact by Fund Type: This impact should be as specific as possible.

[Empty shaded area for fiscal impact details]

4. Summary Checklist [Check & complete all that apply]--

- Housekeeping Only, Federal Requirement, Audit Recommendation, Major Legislation, Anticipated to be Controversial Legislation, Bill Draft has been included in Legislation Submittal, Supports Submitted EPP Item Number, Local Government Fiscal Impact, Increases/Decreases FTE, Revenue changes (Tax/Fee/Penalty), Previous Legislative Sessions, Other state agencies affected, Special Interest Groups Affected, Other.