

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

HOUSE BILL NO. 118

INTRODUCED BY M. BERTOGLIO

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING THAT A WARRANT FOR DISTRAINT CREATES A LIEN AGAINST PERSONAL PROPERTY LOCATED WITHIN THE BOUNDARIES OF MONTANA OWNED BY A DELINQUENT TAXPAYER; AMENDING SECTION 15-1-701, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

**Section 1.** Section 15-1-701, MCA, is amended to read:

**"15-1-701. Warrant for distraint.** (1) A warrant for distraint is an order, under the official seal of the department or of the department of transportation, directed to a sheriff of a county of Montana or to an agent authorized by law to collect a tax. The order commands the recipient to levy upon on and sell the real and personal property of a delinquent taxpayer.

(2) ~~—~~ (a) Upon On filing the warrant as provided in 15-1-704, there is a lien:

(i) \_\_\_\_\_ against all real and personal property of the delinquent taxpayer located in the county where the warrant is filed; and

(ii) \_\_\_\_\_ against ~~all monies~~ of the delinquent taxpayer in the state, ~~including limited to:~~

~~(A) \_\_\_\_\_ monies due and owing to the delinquent taxpayer;~~

~~(B)(A) \_\_\_\_\_ all funds in demand, savings, or time deposits held in banking institutions in which a delinquent taxpayer has ownership interest;~~

~~(C)(B) \_\_\_\_\_ wages and compensation owed to a delinquent taxpayer; and~~

~~(D)(C) \_\_\_\_\_ stock, equity interests, and investment accounts in which the delinquent taxpayer has ownership interest.~~

(b) \_\_\_\_\_ The lien provided for in subsection (2)(a)(ii) is imposed in any county of the state, regardless of the location of the delinquent taxpayer.

