



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.