



ADMINISTRATIVE RULES OF MONTANA



42.31.2134 ESTIMATION OF TAX UPON FAILURE TO FILE AND PAY TAX

- (1) If a contractor fails to file the statement required by 15-50-206, MCA, and fails to pay the tax due within the required 30 days, the department will estimate the amount due from sources available to the department, and issue an assessment of taxes due, including penalty and interest as defined in 15-50-309, MCA. If a contractor ignores the department's attempt to collect the tax due, a warrant for distraint will be filed against the contractor as defined by 15-50-310, MCA.

Authorizing statute(s): Sec. 15-50-301, MCA

Implementing statute(s): Sec. 15-50-206, 15-50-301, 15-50-308, 15-50-309, and 15-50-310, MCA

History: NEW, 1995 MAR p. 2854, Eff. 12/22/95.