



AN ACT PROVIDING TAXPAYERS WITH THE OPTION TO RECEIVE ELECTRONIC COMMUNICATIONS FROM THE DEPARTMENT OF REVENUE; PROVIDING RULEMAKING AUTHORITY; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

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

**Section 1. Electronic taxpayer communications -- rulemaking.** (1) Except as otherwise provided by law, the department may send correspondence, letters, notices, and other communications electronically to a taxpayer when the taxpayer elects, on a form provided by the department, to receive electronic communications from the department.

(2) The department shall adopt rules necessary to administer this section.

**Section 2. Codification instruction.** [Section 1] is intended to be codified as an integral part of Title 15, chapter 1, part 2, and the provisions of Title 15, chapter 1, part 2, apply to [section 1].

**Section 3. Effective date.** [This act] is effective on passage and approval.

- END -

I hereby certify that the within bill,  
HB 91, originated in the House.

---

Chief Clerk of the House

---

Speaker of the House

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2025.

---

President of the Senate

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2025.

HOUSE BILL NO. 91

INTRODUCED BY M. THANE

BY REQUEST OF THE DEPARTMENT OF REVENUE

AN ACT PROVIDING TAXPAYERS WITH THE OPTION TO RECEIVE ELECTRONIC COMMUNICATIONS FROM THE DEPARTMENT OF REVENUE; PROVIDING RULEMAKING AUTHORITY; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.