

YMCA YOUTH LEGISLATURE OF THE STATE OF MONTANA

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House Bill Number 335

Legislative Action:

Introduced by: Chanel Mumford

House Committee: \_\_\_\_\_

Authored by: Chanel Mumford

House: \_\_\_\_\_

Senate Committee: \_\_\_\_\_

Delegation: Bozeman

Senate: \_\_\_\_\_

Governor: \_\_\_\_\_

Referred to Committee: House Business & Taxation Committee

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1 A BILL FOR AN ACT ENTITLED: "ELIMINATING TAXATION OF MINORS"

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3 BE IT ENACTED BY THE MONTANA YMCA YOUTH LEGISLATURE:

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5 **Section 1 Intent:** To discontinue the taxation of working minors in the state of Montana.  
6 This bill will effectively terminate the withholding of wages and other earnings  
7 from those without a recognized legal voice- otherwise known as the right to vote.  
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9 **Section 2 Action:** 1. This bill prohibits the taxation of any earnings paid to working  
10 individuals in the state of Montana under the age of eighteen, with exception to  
11 the Federal Income Tax, as mandated by the Federal Government.  
12 2. Earnings shall not be taxed in any form including, but not limited  
13 to:  
14 a. Cash  
15 b. Small business paychecks  
16 c. Corporation paychecks  
17 d. Government paychecks  
18 3. Beginning on the first day of the next fiscal year, any paycheck or  
19 wage paid unto a minor working in the state of Montana shall not be subject to  
20 any state taxation or salary deduction.  
21 4. The Montana Department of Revenue shall closely monitor the  
22 taxation of minors through payroll review for one fiscal year  
23 following the passage of this bill.  
24 5. If a the earnings of a working minor are taxed after the first day of  
25 the next fiscal year, the Montana Department of Revenue is responsible for  
26 reimbursing the individual the full amount deducted from their salary.  
27 Reimbursement must be made within sixty days of deduction in the form of a  
28 check made out directly to the minor.  
29

30 **Section 3 Funding:** No additional funding will be necessary for this bill.

31 **Section 4 Enforcement:** The Montana Department of Revenue shall oversee this change,  
32 and take appropriate action as needed, as listed in Section 2.

33 **Section 5 Enactment:** This Bill will go into effect upon the next fiscal year.

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**-end-**