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Revenue and Transportation Interim Committee

62nd Montana Legislature

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February 3, 2012

TO: Committee Members
FROM: Jaret Coles, Staff Attorney
RE: Administrative Rule Activity

Department of Revenue

All notices are available on the Internet at:

http://revenue.mt.gov/formsandresources/administrative_rules/default.mcp

Notice of Proposed Rules:

Property Tax -- Trend Tables for Valuing Property. MAR 42-2-864. A public hearing will be held on February 6, 2012, at 11:00 a.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on February 10, 2012. The Department proposes to amend 11 rules regarding various tables that are updated on an annual basis through Department rules. The tables generally show how the Department arrives at market value when valuing personal property, including rental equipment, farm machinery and equipment, heavy equipment, seismograph units and allied equipment, oil and gas field machinery and equipment, work-over and service rigs, oil drilling rigs, television cable systems, ski lift equipment, and industrial machinery and equipment.

Property Tax -- Senate Bill No. 412 and House Bill No. 618 -- Tribal Government's Application for Property Tax Exemptions. MAR 42-2-873. A public hearing will be held on February 6, 2012, at 2:00 p.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on February 10, 2012. The Department proposes to adopt one new rule and amend one rule. The proposed new rule implements Senate Bill No. 412 by defining tribal eligibility requirements, deadlines, required documentation, maximum time for the exemption, annual certification requirements, and current practices of the Department. The proposed amendment implements House Bill No. 618 and further clarifies the process for claiming exemptions for federally recognized Indian tribes, religious purposes, educational purposes, nonprofit healthcare facilities, cemeteries, and parks and recreational facilities.

Housekeeping Rule -- Personal Property Reporting Requirements. MAR 42-2-874. No public hearing is contemplated and the public comment period ends February 10, 2012. The Department proposes to amend one rule. The proposed amendment updates a reference that was not revised during the last amendment.

Property Tax -- Property Tax Assistance Program and Exemption for Qualified Disabled Veterans. MAR 42-2-875. A public hearing will be held on February 21, 2012, at 2:00 p.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on February 24, 2012. The Department proposes to amend two rules. The proposed amendments allow certain taxpayers with a qualifying income tax extension to submit a copy of their income tax return to the local Department office no later than October 25th (instead of submitting an estimated income tax worksheet on or before April 15th). The proposed amendments reduce paperwork for taxpayers who apply for the property tax assistance program or the disabled veterans exemption.

Notice of Adopted Rules:

Liquor Administration -- Responsible Alcohol Sales and Service Act -- Senate Bill 29. MAR 42-2-870. Adopted three new rules and amended two rules on January 13, 2012. Public comment was received from 11 associations, including convenience stores, restaurants, the gaming industry, taverns, and the Montana Chamber of Commerce. Based on the comments received changes were made in 3 new rules and in one amendment.

Alcohol Administration -- Use by Brewers and Distillers of Ingredients Containing Alcohol -- Senate Bill No. 389. MAR 42-2-872. Adopted three new rules on January 27, 2012. Public comment was received from a representative of the Montana Brewers Association in support of the rules. The Department corrected a typographical error and the rules were adopted as proposed.

Department of Transportation

Notice of Proposed Rules:

None as of January 31, 2012.

Notice of Adopted Rules:

Outdoor Advertising -- MAR 18-130. Adopted one new rule and amended 17 rules on January 27, 2012. The Department of Transportation received two comments and the rules were adopted and amended as proposed.

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