



PO BOX 201706  
Helena, MT 59620-1706  
(406) 444-3064  
FAX (406) 444-3036

## Revenue and Transportation Interim Committee

---

### 62nd Montana Legislature

#### SENATE MEMBERS

RON ERICKSON  
JEFF ESSMANN  
KIM GILLAN  
CHRISTINE KAUFMANN  
JIM PETERSON  
BRUCE TUTVEDT

#### HOUSE MEMBERS

DICK BARRETT  
CYDNE (CARLIE) BOLAND  
ROY HOLLANDSWORTH  
BRIAN HOVEN  
SUE MALEK  
MIKE MILLER

#### COMMITTEE STAFF

JEFF MARTIN, Lead Staff  
JARET COLES, Staff Attorney  
FONG HOM, Secretary

TO: Committee Members  
FROM: Jaret Coles, Staff Attorney  
RE: Supplemental Administrative Rule Activity  
DATE: December 6, 2011

### Department of Revenue

*All notices are available on the Internet at:*

[http://revenue.mt.gov/formsandresources/administrative\\_rules/default.mcp](http://revenue.mt.gov/formsandresources/administrative_rules/default.mcp)

#### Notice of Proposed Rules:

Alcohol Administration -- Use by Brewers and Distillers of Ingredients Containing Alcohol -- Senate Bill No. 389. MAR 42-2-872. A public hearing will be held on January 9, 2012, at 10 a.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on January 13, 2012. The Department proposes to adopt three new rules to implement Senate Bill No. 389 enacted by the 2011 Legislature. The proposed new rules relate to the process for acquiring, using, and accounting for alcohol or ingredients containing alcohol from an external source for use in the manufacturing process.

#### Notice of Adopted Rules:

Property Tax -- Validating Sales Information and Extension of Statutory Deadline for Assessment Reviews -- Senate Bill No. 295. MAR 42-2-866. Adopted one new rule, amended one rule, and repealed one rule (effective December 9, 2011). A public hearing was held on September 19, 2011, one public comment was reported, and the rules were adopted, amended, and repealed as proposed.

Property Tax -- Aggregation of Property Tax For Certain Property -- Implementation of Senate Bill No. 372. MAR 42-2-867. Amended two rules (effective December 9, 2011). A public hearing was held on September 19, 2011, and five public comments were reported. Based on the comments received the Department further amended one rule to provide that it will continue to "provide educational information on the class eight personal property exemption to all individual taxpayers or business entities the department is aware of that currently have class eight business personal property." The remainder of the proposed amendments were adopted as proposed.

Income Tax -- Pass-Through Entity Disclosure of Confidential Information and Administration of Pass-Through Tax System. MAR 42-2-869. Adopted four new rules and amended four rules (effective December 9, 2011). A public hearing was held on October 17, 2011, and 29 public comments were reported. Based on the comments received, the Department added further statutory references regarding statutes that are being implemented, it added language to a catchline, it further amended a rule that places responsibility on filing and reporting on a first-tier pass-through entity as opposed to a second-tier pass-through entity, and it added two examples to clarify the intent of an amendment. The remainder of the proposed new rules and amendments were adopted as proposed.

Housekeeping Rules. MAR 42-2-871. Amended two rules as proposed (effective December 9, 2011). No public hearing was held and no written comments were received.

## **Department of Transportation**

### **Notice of Proposed Rules:**

None as of December 6, 2011.

### **Notice of Adopted Rules:**

None as of December 6, 2011.

CI0425 1340jcna.