



Revenue and Transportation Interim Committee

61st Montana Legislature

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TO: Committee Members
FROM: Lee Heiman, Staff Attorney
RE: Administrative Rule Activity
DATE: August 3, 2010

Department of Revenue

All notices are available on the Internet at:

http://mt.gov/revenue/formsandresources/administrativerules/upcomingevents_proposedrulesnotices.asp

Notice of Proposed Rules:

Confidentiality of Tax Records. MAR 42-2-832. The Department held a public hearing on July 8, 2010, in the Mitchell Building, Helena. The Department proposes to amend one rule to clarify the instances in which it will provide confidential tax information, including realty transfer certificates. The Department will oppose summonses or subpoenas with a motion to quash but will provide records according to a final judicial order.

Appraiser Certification -- Residential, Agricultural, and Commercial. MAR 42-2-833. The Department will hold a public hearing on August 24, 2010, at 9 a.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. Public comment closes September 3, 2010. The Department proposes to amend four rules relating to residential, agricultural, and commercial appraiser certification. The changes are of a general housecleaning nature, delete unnecessary provisions, and update and clarify provisions relating to training, probationary status, and certification.

Appraiser Certification -- Centrally Assessed. MAR 42-2-834. The Department will hold a public hearing on August 24, 2010, at 10 a.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. Public comment closes September 3, 2010. The Department proposes to enact one new rule and amend two existing rules to establish certification requirements for centrally assessed property appraisers and clarify training requirements, including continuing training, and requirements to successfully complete probation.

Restaurant Beer and Wine Licences and the License Lottery Process. MAR 42-2-835. The Department will hold a public hearing on August 19, 2010, at 2 p.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. Public comment closes September 3, 2010.

The Department proposes to amend six existing rules on the lottery process for granting certain types of alcoholic beverage licenses. The amendments differentiate the process for restaurant beer and wine licenses from the other lotteries, centrally define terms, clarify the application process, and change the manner in which applicants for restaurant beer and wine licenses for premises with a seating capacity of 101 or more persons can, based upon the drawing and the application of the 25% seating quota, choose to apply for a license with less seating capacity. Note: This rule was reviewed and later withdrawn by the Department as MAR 42-2-831 last meeting. Other than a cite change in an implementation, it is unchanged.

Montana School Districts' Election to Waive Protested Taxes. MAR 42-2-836. The Department will hold a public hearing on August 20, 2010, at 1:30 p.m in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. Public comment closes September 1, 2010. The Department proposes to adopt five new rules establishing the procedure for school districts and county treasurers to file for and administer the provisions enacted by Ch. 344, L. 2009, allowing school districts to waive payment of protested property taxes for the purpose of determining the districts' guaranteed tax base aid.

Special Alcoholic Beverage Licenses and Permits. MAR 42-2-837. The Department will hold a public hearing on August 19, 2010, at 3 p.m in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. Public comment closes September 3, 2010. The Department proposes to adopt one new rule and amend three existing rules relating to retail licensees authorized to hold beer and wine tastings. The proposed new rule clarifies the operation of a restaurant beer and wine license in regard to alcoholic beverage service only to patrons who are or will be ordering food; clarifies that alcohol purchases must be on the food bill; and limits hours of service and possession of alcohol to 11 a.m. to 11 p.m.

Note: This rule was reviewed as MAR 42-2-830 last meeting and was later withdrawn by the Department. The changes were to the tastings provisions by adding wineries, special events, and catered premises; allowing information about products that were sampled for tastings; and allowing samples be provided to retailers for sales purposes.

Electronic Funds Filing and Remittance. MAR 42-2-838. The Department will hold a public hearing on August 18, 2010, at 1 p.m in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. Public comment closes August 27, 2010. The Department proposes to amend three rules relating to electronic funds filling and remittance primarily for housekeeping purposes. A website address is changed and some cites for sections implemented are changed to conform to the recodification of income tax provisions in 2009.

Montana Appraisal Manual for Residential, Commercial, and Industrial Property. MAR 42-2-839. The Department will hold a public hearing on August 25, 2010, at 1:30 p.m in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. Public comment closes September 3, 2010. The Department proposes to amend two rules relating to the Montana Appraisal Manual for residential, commercial, and industrial property by substituting a general provision on the use of the manual for detailed date-specific material and moving the detailed material to a date-specific description of the manual and its distribution and pricing.

Notice of Adopted Rules:

None

Department of Transportation

Notice of Proposed Rules:

Rules Repealed -- Housekeeping. MAR 18-128. No public hearing is contemplated. Public comment closes 5 p.m. August 26, 2010. The Department proposes to repeal two rules. One rule relates to unlawful use of public airports and the other to certain penalties. The Department states the rules are no longer used because they are obsolete, conflict with industry standards, and, in part, conflict with federal regulations.

Notice of Adopted Rules:

None

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