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Revenue and Transportation Interim Committee

63rd Montana Legislature

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August 21, 2014

TO: Committee Members

FROM: Jaret Coles, Staff Attorney

RE: Administrative Rule Activity

Department of Revenue

Proposal and Adoption Notices are available on the Internet at:
<http://www.revenue.mt.gov/home/rules.aspx>

Notice of Proposed Rules:

Housekeeping -- Revision of the Names Corporation License Tax and Corporation Income Tax -- Senate Bill No. 361 (2013). MAR 42-2-911. No public hearing is contemplated, and the public comment period ends September 5, 2014. The Department proposes to amend eight rules by changing the name of the "corporation license tax" to the "corporate income tax" and the name of the "corporation income tax" to the "alternative corporate income tax". The rule changes are necessary, because Senate Bill No. 361 made the same name changes.

Income Tax -- Montana Elderly Homeowner/Renter Tax Credit Calculation. MAR 42-2-912. A public hearing will be held on September 16, 2014, at 9 a.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on September 23, 2014. The Department proposes to amend one rule regarding the computation of the elderly homeowner/renter tax credit. The proposed rule increases the amount of rent that can be claimed for living in a healthcare facility, long-term care facility, or a residential care facility from \$20 a day to \$30 a day when an adequate breakdown between "rent" and "amenities" is not provided. Pursuant to the reasonable necessity statement, the amount was originally set in 1993, and based on projections for inflation, the rent limit would need to be \$30.10 per day in 2015 to have a similar amount of purchasing power as the limit of \$20 per day had in 1993.

Income Tax -- Tax Credits Regarding Energy Conservation Installation and Other Housekeeping Rules. MAR 42-2-913. A public hearing will be held on September 16, 2014, at 11 a.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on September 23, 2014. The Department proposes to amend four rules regarding tax credits for energy conservation, temporary emergency lodging, and health insurance claims. Three of the proposed amendments are housekeeping in nature. Additionally, one of the proposed rules provides that the tax credit for installing doors and windows is limited to the additional cost expended in the interest of energy conservation (*i.e.*, the cost of exceeding current building codes).

Housekeeping -- Revision of the Name of the One-Stop Business Licensing Program to the eStop Program. MAR 42-2-914. No public hearing is contemplated, and the public comment period ends September 19, 2014. The Board of Review (through the Department of Revenue) proposes amend three rules that change the name of the "one-stop licensing program" to the "eStop program". Pursuant to the reasonable necessity statement, the name change is based on the program providing online services for licensees to acquire and maintain certain state licenses.

Notice of Adopted Rules:

None from July 11, 2014, through August 21, 2014.

Department of Transportation

Proposal and Adoption Notices are available on the Internet:

The Department of Transportation does not maintain an administrative rules website, but notices can be found on the Secretary of State's website at <http://www.mtrules.org/>. Under the Montana Administrative Register heading, type the number "18" in the "Search by Notice No." box and click on the "Go" icon.

Notice of Proposed Rules:

Board of Aeronautics Grant and Loan Program. MAR 18-150. No public hearing is contemplated, and the public comment period ends September 18, 2014. The Department of Transportation proposes to amend three rules pertaining to the Board of Aeronautics grant and loan program, which generally provides money to local governments and state agencies for

aeronautical purposes, including airport improvement. *See* section [67-1-307, MCA](#). The amendments generally define how applications are made, when applications are due, and how applications are accepted or rejected. Additionally, based in part on an audit recommendation, successful applicants are required to submit a "close-out report" after completion of work.

Notice of Adopted Rules:

None from July 11, 2014, through August 21, 2014.

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