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Revenue Interim Committee

66th Montana Legislature

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TO: Committee Members
FROM: Jaret Coles, Staff Attorney
RE: Administrative Rule Activity
DATE: July 10, 2020

Department of Revenue

Proposal and Adoption Notices are available on the Internet:

Department of Revenue 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 "42" in the "Search by Notice No." box and click on the "Go" icon.

Notice of Proposed Rules:

Property Tax -- Alternative County Business Office Hours -- Housekeeping. [MAR 42-1020](#). A public hearing is not contemplated and the public comment period ends on July 27, 2020. The Department proposes to repeal one rule. The rule established alternative business hours of less than 40 hours per week in several county offices based on budget cuts during the 2017 Legislative Session. However, according to the Department's statement of reasonable necessity, the Department "is open for the transaction of business for all counties 8 a.m. to 5 p.m. Monday through Friday through all of our field and regional offices."

Notice of Adopted Rules:

Property Tax -- Tax Incentive for New or Expanding Industry -- [Senate Bill No. 318](#) (2019). [MAR 42-1018](#). Adopted April 7, 2020. No public comment or testimony was received and the Department amended one rule as proposed. The amendment replaced the terms "industrial plant owner," "industrial plant," or "plant owner" with "applicant," "applicant's property," and "property" since the tax incentive can be applied to commercial, industrial, or centrally assessed taxpayers' new or expanding industries.