



# Revenue Interim Committee

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## 67th Montana Legislature

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MEGAN MOORE, Lead Staff  
JARET COLES, Staff Attorney  
ALEXIS NEWCOMER, Secretary

TO: Committee Members  
FROM: Jaret Coles, Staff Attorney  
RE: Administrative Rule Activity  
DATE: May 31, 2022

## 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 Rule:

None since May 27, 2022 publication date.

### Adopted/Amended Rules:

Income Tax -- Housekeeping -- Repeal of Rules Pertaining to Eliminated Tax Credits – [Senate Bill No. 399](#) (2019). [MAR 42-1050](#). Adopted May 17, 2022. A public hearing was held, and no public comments were received. The Department amended two rules (ARM [42.4.1202](#) and [42.26.101](#)) and repealed 14 rules (ARM [42.4.121](#), [42.4.201 through 42.4.209](#), [42.4.1702](#), [42.4.2801 through 42.4.2803](#)) as proposed. The 67th Montana Legislature enacted [Senate Bill No. 399](#) which, among other things, eliminated or revised certain individual income tax credits which were provided in 15-30-2319, 15-30-2367, 15-30-2381, 15-31-131, 15-31-132, 15-31-171, and 15-32-109, MCA. Those statutes were all repealed by [Senate Bill No. 399](#) effective January 1, 2022. As such, the Department amended and repealed the rules that implement the repealed statutes to implement [Senate Bill No. 399](#).