



# Revenue Interim Committee

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

## 68th Montana Legislature

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MEGAN MOORE, Lead Staff  
JARET COLES, Staff Attorney  
LJ JENNINGS, Secretary

TO: Committee Members  
FROM: Jaret Coles, Staff Attorney  
RE: Administrative Rule Activity  
DATE: October 20, 2023

## 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:** None

### Notice of Adopted Rules:

Property Taxation -- Gray Water System Property Tax Abatement – [House Bill No. 25 \(2023\)](#). [MAR 42-1067](#). No public comments were received, and the Department repealed one rule ([42.20.519](#)) to implement [House Bill No. 25](#), which in turn repealed the gray water system property tax abatement. The Department's statement of reasonable necessity provided that the "abatement has been available to new residential and multi-residential construction since 2012, however, only one property owner ever applied and utilized the tax abatement, and that property owner will not be affected by this rule repeal because they have been grandfathered under the previous law".

## Montana Tax Appeal Board

**Notice of Proposed Rules:** None

**Notice of Adopted Rules:** None