



Revenue Interim Committee

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68th Montana Legislature

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JARET COLES, Staff Attorney
LJ JENNINGS, Secretary

TO: Committee Members

FROM: Jaret Coles, Staff Attorney

RE: Administrative Rule Activity

DATE: September 5, 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:

Property Taxation -- Gray Water System Property Tax Abatement – [House Bill No. 25](#) (2023). MAR 42-1067. No public hearing is contemplated, and the Department proposes to repeal one rule ([42.20.519](#)) to implement [House Bill No. 25](#), which in turn repealed the gray water system property tax abatement.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 provides 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".

Notice of Adopted Rules: None

Montana Tax Appeal Board

Notice of Proposed Rules: None

Notice of Adopted Rules:

Name Change -- Out with STAB -- In with MTAB -- Housekeeping. [MAR 2-51-629](#). Adopted August 15, 2023. No public comments were received and the board amended three rules ([2.51.201](#), [2.51.307](#), and [2.51.403](#)) to update the name of the board pursuant to [Senate Bill No. 205 \(2021\)](#), which changed the name of the State Tax Appeal Board (STAB) to the Montana Tax Appeal Board (MTAB).