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Revenue and Transportation Interim Committee

63rd Montana Legislature

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TO: Committee Members
FROM: Jaret Coles, Staff Attorney
RE: Administrative Rule Activity
DATE: November 20, 2013

Department of Revenue

Proposal and Adoption Notices are available on the Internet at:

http://www.revenue.mt.gov/formsandresources/administrative_rules/default.mcp

Notice of Proposed Rules:

Liquor Tax and Administration -- Wine Importation and Licensee Reporting Requirements -- House Bill No. 402 (2013). MAR 42-2-896. A public hearing was held on November 12, 2013. The public comment period ended on November 18, 2013. The Department proposes to amend three rules regarding importation of wine, wine distributor monthly reports, and winery reporting requirements for direct sales to a retailer, consumer, or table wine distributor.

Business Licenses -- Electronic Submission of Documents Through the Business Licensing Portal. MAR 42-2-897. A public hearing was held on November 12, 2013. The public comment period ended on November 18, 2013. The Board of Review, through the Department, proposes to adopt one new rule regarding electronic submission of documents and electronic signatures. The purpose of the rule is to enable businesses to electronically apply for one or more licenses by completing a single copy of the licensing master application, in addition to allowing businesses to apply for, pay for, and renew business licenses online.

Property Tax -- Trended Depreciation Schedules for Valuing Property. MAR 42-2-898. A public hearing will be held on November 21, 2013, at 10:00 a.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on November 29, 2013. The Department proposes to amend 11 rules regarding various tables that are updated on an annual basis through Department rules. The tables generally show how the Department arrives at market value when valuing personal property, including rental equipment, farm machinery and equipment, heavy equipment, seismograph units and allied equipment, oil and gas

field machinery and equipment, work-over and service rigs, oil drilling rigs, television cable systems, ski lift equipment, and industrial machinery and equipment.

Liquor Advertising. MAR 42-2-899. No public hearing is contemplated, and the public comment period ends December 12, 2013. The Department proposes to amend one rule by adding "in effect on April 1, 2012" after a citation to a federal regulation regarding when a registered representative is allowed to distribute point of sale advertising materials and consumer advertising specialties to a retailer. The amendment essentially provides that the federal regulation in effect on April 1, 2012, is the controlling regulation unless a later date is adopted in future rulemaking.

Property Tax -- Clarification of Valuation Periods. MAR 42-2-900. A public hearing will be held on December 5, 2013, at 3:30 p.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on December 12, 2013. The Department proposes to amend one rule to correct an erroneous reference to "January 1, 2014" instead of "July 1, 2008". The amendment essentially clarifies that 2008 market value is used for class four property from January 1, 2009, through December 31, 2014.

Property Tax -- Applications for Property Tax Exemptions. MAR 42-2-901. A public hearing will be held on December 5, 2013, at 2:00 p.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on December 12, 2013. The Department proposes to amend one rule regarding the timeframe for a property owner or federally recognized tribe to apply for a property tax exemption. Applications that are postmarked after March 1 of the year for which the exemption is sought will be considered for the following year unless the applicant can demonstrate an impediment that prevented timely filing.

Notice of Adopted Rules

Flexible Hours for Local Property Tax Operations -- Senate Bill No. 75 (2011). MAR 42-2-894. Adopted November 14, 2013. Multiple public hearings were held July 12 - July 19 in 18 county offices throughout the State of Montana, and multiple comments were received. The Department adopted one new rule that provides for office hours that are less than 40 hours per week in county offices that are staffed with four or fewer employees pursuant to section [2-16-117](#), MCA. The impacted counties are: Blaine, Broadwater, Carter, Daniels, Garfield, Golden Valley, Granite, Judith Basin, Liberty, McCone, Meagher, Musselshell, Petroleum, Pondera, Powder River, Prairie, Treasure, and Wheatland.

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:

Community Welcome To Signs -- MAR 18-144. No public hearing is contemplated, and the public comment period ends December 12, 2013. The Transportation Commission proposes to adopt one new rule and amend two rules pertaining to community "welcome to" signs. The rules address standards for allowing "welcome to" signs to be placed along controlled routes under strict location and design standards to promote community recognition.

Notice of Adopted Rules:

None as of the November 14, 2013, publication date.

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