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Revenue and Transportation Interim Committee

62nd Montana Legislature

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TO: Committee Members

FROM: Jaret Coles, Staff Attorney

RE: Supplemental Memo Regarding Administrative Rule Activity

DATE: September 23, 2011

On September 22, 2011, the Secretary of State published four notices that pertain to the Department of Revenue. As such, this memo supplements my September 16, 2011, memo entitled "Administrative Rule Activity".

Department of Revenue

All notices are available on the Internet at:

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

Notice of Proposed Rules:

Corporate License or Income Tax Administration -- Issuing Tax Certificates Relating to Dissolution, Withdrawal, Suspension, Forfeiture, and Good Standing -- Senate Bill No. 429. MAR 42-2-868. A public hearing will be held on October 17, 2011, at 1:00 p.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on October 21, 2011. The Department proposes to adopt one new rule. The proposed new rule defines the process for various legal entities to request various tax certificates from the Department.

Income Tax -- Pass-Through Entity Disclosure of Confidential Information and Administration of Pass-Through Tax System. MAR 42-2-869. A public hearing will be held on October 17, 2011, at 3:00 p.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on October 21, 2011. The Department proposes to adopt four new rules and amend four rules that contain guidance for multitiered pass-through entities in regards to confidentiality, the various statutes of limitations, sourcing of gains or losses from the sale of an interest in a single member LLC, reporting requirements, and withholding for second-tier pass-through entities.

Liquor Administration -- Responsible Alcohol Sales and Service Act -- Senate Bill 29. MAR 42-2-870. A public hearing will be held on October 24, 2011, at 9:00 a.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on October 28, 2011. The Department proposes to adopt three new rules and amend two rules. The rules outline the responsibilities of the Department, licensees, and vendors that provide responsible server and sales training.

Notice of Adopted Rules:

Corporate License Tax -- General and Corporate Multistate Activities. MAR 42-2-863. Adopted two new rules, amended 25 rules, amended and transferred one rule, transferred three rules, and repealed two rules on September 23, 2011. Oral and written testimony was received and changes were made based on the comments.

Department of Transportation

Notice of Proposed Rules:

None as of September 22, 2011.

Notice of Adopted Rules:

None.

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