



## Revenue and Transportation Interim Committee

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### 63rd Montana Legislature

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MEGAN MOORE, Lead Staff  
JARET COLES, Staff Attorney  
FONG HOM, Secretary

TO: Committee Members

FROM: Jaret Coles, Staff Attorney

RE: Administrative Rule Activity

DATE: September 18, 2013

## Department of Revenue

*Proposal and Adoption Notices are available on the Internet at:*

[http://www.revenue.mt.gov/formsandresources/administrative\\_rules/default.mcp](http://www.revenue.mt.gov/formsandresources/administrative_rules/default.mcp)

### Notice of Proposed Rules:

Flexible Hours for Local Property Tax Operations -- Senate Bill No. 75 (2011). MAR 42-2-894. Public hearings were held July 12 - July 19 in 18 county offices throughout the State of Montana. The public comment period ended July 29, 2013. The Department proposes to adopt 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.

Property Tax and Class Eight Property -- Senate Bill No. 96. MAR 42-2-895. A public hearing will be held on September 26, 2013, at 1:30 p.m. in the Third Floor Reception Area Conference Room, Mitchell Building, Helena. The public comment period ends on October 3, 2013. The Department proposes to amend three rules regarding personal property exemptions. The amendments implement Senate Bill No. 96 by striking inapplicable language, reorganizing the existing sections, and providing that businesses with \$100,000 or less in personal property will no longer be required to submit a reporting form unless required by the Department.

## **Notice of Adopted Rules**

Property Tax -- Residential Property Tax Credit. MAR 42-2-893. Adopted August 8, 2013. A public hearing was held on July 8, 2013. One person appeared at the hearing to testify. The Department amended one rule as proposed regarding the Elderly Homeowner Tax Credit. The amendment allows a qualifying homeowner with more than 1 acre of land to use the higher of 80% of the property taxes paid when calculating the credit or the result of the property taxes paid divided by total acreage.

## **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:**

None as of the September 19, 2013, publication date.

### **Notice of Adopted Rules:**

Motor Carrier Services. MAR 18-142. Adopted July 11, 2013. No public hearing was held, and no public comments were received. The Department of Transportation amended five rules as proposed. The amendments clarify the procedure for obtaining a fee credit for weight or classification changes, provide that a wide-base tire may be used to move mobile homes, and provide updated website addresses for material that was previously incorporated by reference.

Highway Approaches. MAR 18-143. Adopted August 8, 2013. No public hearing was held, and no public comments were received. The Department of Transportation amended four rules as proposed and repealed three rules as proposed. The amendments reflect changes made to design standards since the rules were last amended in 1983, and most design standards will be addressed during the permitting process rather than by administrative rule. The repeals pertain to rules that are no longer used by the Department of Transportation in considering and granting approach permits.

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