



# Revenue Interim Committee

69th Montana Legislature

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JARET COLES, Staff Attorney  
JOLANDA SONGER, Secretary

May 26, 2026

TO: Revenue Interim Committee  
FROM: Jaret Coles, Staff Attorney  
RE: Committee Rule Review

Department of Revenue and Montana Tax Appeal Board notices can be found on the Secretary of State's website at <http://www.mtrules.org>. Click on the Montana Administrative Register icon to find all of the issues of the Montana Administrative Register.

## Department of Revenue

### Notice of Proposed Rules:

Property Tax -- Housekeeping -- Correction to Industrial Machinery and Equipment Percent Good table of the Personal Property Depreciation Schedules and Trend Tables. MAR 2026-82.1.

A public hearing is not contemplated and the public comment period ended May 11, 2026. The Department proposes to amend two rules by correcting a row of trended data (existing residual percent good for each economic life) in the [Industrial Machinery and Equipment Percent Good Table, Personal Property Depreciation Schedules and Trend Table publication](#), which were mistakenly replaced rather than being supplemented by an additional row of lesser percent good for the following year.

### Notice of Adopted Rules:

Property Taxation -- Disabled First Responder (DFR) Property Tax Assistance Program -- House Bill No. 140. MAR 2026-9.2. Adopted April 10, 2026. A public hearing was held, no public comments were received, and the Department amended three rules as proposed. The amendments implement [House Bill No. 140](#) which created a property tax assistance program for disabled first responders (DFR) injured in the line of duty and surviving spouses of first responders killed in the line of duty.

Property Taxation -- Application Criteria and Updated Department Processes for Nonproductive Patented Mining Claims. MAR 2026-448.1. Adopted March 20, 2026. A public hearing was held, no public comments were received, and the Department amended one rule as proposed. The amendment updated the process to apply for nonproductive mining claim classification as well as a reference to the 30-day statutory deadline to submit the application for the first year of the valuation cycle as provided in section 15-7-102(3)(a)(ii), MCA. If an applicant does not apply in time during the first year of the valuation cycle, the rule provides for a deadline of March 1 of the second year of the valuation cycle.

Tax Administration – Electronic Payments – [Senate Bill No. 54 \(2025\)](#). MAR 2026-476.1. Adopted March 20, 2026. No public comments were received, and the Department amended one rule and repealed one rule as proposed. The amendment updated the rule to require a taxpayer with a tax liability of \$50,00 or more to make a payment using electronic funds transfer. The amount was \$500,000 before [Senate Bill No. 54](#) changed it to \$50,000. The amendment provides an option for a taxpayer to request an alternative payment method when electronic fund transfers are not available to the taxpayer. The repeal deleted a rule that allowed for alternative payments in an emergency given that the amendment has a procedure for alternative payments.

## **Montana Tax Appeal Board**

### **Notice of Proposed Rules:**

None.

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

None.