

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment of) NOTICE OF AMENDMENT AND
ARM 42.15.804 and 42.15.806 and) REPEAL
the repeal of ARM 42.15.808)
pertaining to Montana Education)
Savings Plans (529 plans))

TO: All Concerned Persons

1. On August 5, 2022, the Department of Revenue published MAR Notice No. 42-1061 pertaining to the public hearing on the proposed amendment and repeal of the above-stated rules at page 1650 of the 2022 Montana Administrative Register, Issue Number 15.

2. On August 26, 2022, the department held a public hearing to consider the proposed amendment and repeal. There were no commenters present to provide testimony or commentary for the rulemaking. The department did not receive any written comments in support or opposition to the proposed amendment and repeal.

3. The department has amended ARM 42.15.804 and 42.15.806 as proposed and repealed ARM 42.15.808 as proposed.

/s/ Todd Olson
Todd Olson
Rule Reviewer

/s/ Brendan Beatty
Brendan Beatty
Director of Revenue

Certified to the Secretary of State September 13, 2022.