

BEFORE THE DEPARTMENT OF REVENUE  
OF THE STATE OF MONTANA

In the matter of the amendment of	)	NOTICE OF AMENDMENT AND
ARM 42.17.101, 42.17.103,	)	REPEAL
42.17.105, 42.17.111, 42.17.113,	)	
42.17.120, 42.17.122, 42.17.133,	)	
42.17.203, 42.17.218, 42.17.304	)	
through 42.17.306, 42.17.308,	)	
42.17.313, and 42.17.601 through	)	
42.17.604 and the repeal of ARM	)	
42.17.131, 42.17.223, 42.17.310,	)	
42.17.311, 42.17.315, and 42.17.317	)	
pertaining to withholding and	)	
estimated income tax payments and	)	
the department's implementation of	)	
Senate Bill 399 (2021), Senate Bill	)	
121 (2023), and House Bill 447	)	
(2023)	)	

TO: All Concerned Persons

1. On July 26, 2024, the Department of Revenue published MAR Notice No. 42-1081 pertaining to the public hearing on the proposed amendment and repeal of the above-stated rules at page 1839 of the 2024 Montana Administrative Register, Issue Number 14.

2. On August 19, 2024, the department held a public hearing to consider the proposed amendment and repeal. No interested persons appeared at the hearing. No oral or written comments were received.

3. The department has amended and repealed the above-described rules as proposed.

/s/ Todd Olson  
Todd Olson  
Rule Reviewer

/s/ Brendan Beatty  
Brendan Beatty  
Director of Revenue

Certified to the Secretary of State September 10, 2024.