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## BEFORE THE DEPARTMENT OF REVENUE OF THE STATE OF MONTANA

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In the matter of the amendment of ARM 42.20.681 pertaining to agricultural commodity prices and values NOTICE OF AMENDMENT

TO: All Concerned Persons

1. On October 18, 2024, the Department of Revenue published MAR Notice No. 42-1087 pertaining to the proposed amendment of the above-stated rule at page 2413 of the 2024 Montana Administrative Register, Issue Number 20.

2. No requests for a public hearing were received. The department did not receive any written comments in support of or opposition to the proposed amendment.

3. The department has amended ARM 42.20.681 as proposed with an effective date of January 1, 2025.

4. With regard to the requirements of 2-4-305(11), MCA, this rulemaking meets one or more of the exceptions provided in (11)(b)(ii) because the commodities data that the department receives from the United States Department of Agriculture National Agricultural Statistics Service, which is used to update the commodity prices and values in the rule, is unavailable until the third calendar quarter of any year.

<u>/s/ Todd Olson</u> Todd Olson Rule Reviewer <u>/s/ Brendan Beatty</u> Brendan Beatty Director of Revenue

Certified to the Secretary of State November 26, 2024.