

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment of) NOTICE OF AMENDMENT
ARM 42.21.155 and 42.22.1311)
pertaining to 2025 Personal Property)
Depreciation Schedules and Trend)
Tables)

TO: All Concerned Persons

1. On November 1, 2024, the Department of Revenue published MAR Notice No. 42-1089 pertaining to the public hearing on the proposed amendment of the above-stated rules at page 2440 of the 2024 Montana Administrative Register, Issue Number 21.

2. On November 26, 2024, the department held a public hearing to consider the proposed amendment. No interested persons appeared at the hearing. No oral or written comments were received.

3. The department has amended the above-described rules 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 the exceptions provided in (11)(b)(ii) because ARM 42.21.155 and 42.22.1311 are procedural rules that already acknowledge and disclose that the valuation data source, which the department has adopted and incorporated into the rules (e.g., Marshall & Swift Valuation Service Guide) and uses to update the Personal Property Depreciation Schedules and Trend Tables publication, is unavailable until the third calendar quarter of any year.

/s/ Todd Olson
Todd Olson
Rule Reviewer

/s/ Brendan Beatty
Brendan Beatty
Director of Revenue

Certified to the Secretary of State December 10, 2024.