



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

Memorandum

To: Director Kadas

From: Rose Bender

Date: August 31, 2017

Subject: Small Business Impact Statement re. MAR 42-2-983 - HB 308, L. 2017

Proposed New Rule I follows the passage of House Bill 308 in the 2017 Montana legislative session which created the apprenticeship tax credit. Any impacts to small businesses are a result of the passage of the new law and not the adoption of this rule.