



ADMINISTRATIVE RULES OF MONTANA



24.40.1511 EXPERIENCE-RATING RECORD TRANSFER

- (1) Substantially common ownership, management, or control is present when a person serves in any of the following positions for both the predecessor and successor:
 - (a) sole proprietor (includes spouse, children, and parents of sole proprietor);
 - (b) partner of a partnership;
 - (c) member of a limited liability company;
 - (d) chief executive officer;
 - (e) chief financial officer;
 - (f) any corporate officer;
 - (g) any shareholder owning, directly or indirectly, more than 50 percent of a corporation's stock; or
 - (h) board members.
- (2) A request for transfer of the experience-rating record may be approved if:
 - (a) all delinquent reports are filed;
 - (b) all past due taxes are satisfied; and
 - (c) the successor employer files an employer registration form.
- (3) The penalty assessed in 39-51-1219, MCA, is based on the taxable payroll of the successor following the transfer of the experience-rating record.
- (4) A transfer of the experience-rating record between a professional employer organization and its client is not allowed unless the client and the professional employer organization have common ownership, management, or control.

Authorizing statute(s): 39-8-201, 39-51-301, 39-51-302, MCA

Implementing statute(s): 39-8-201, 39-51-1219, MCA

History: NEW, 1988 MAR p. 2723, Eff. 1/1/89; AMD, 1995 MAR p. 1950, Eff. 10/1/95; TRANS, from Dept. of Labor and Industry and AMD, 2001 MAR p. 1650, Eff. 8/24/01; TRANS, from Dept. of Revenue and AMD, 2004 MAR p. 2808, Eff. 11/19/04; AMD, 2006 MAR p. 2411, Eff. 10/6/06; AMD, 2018 MAR p. 638, Eff. 4/1/18; AMD, 2018 MAR p. 2525, Eff. 1/1/19; TRANS and AMD, from 24.11.2205, 2024 MAR p. 1458, Eff. 7/1/24.