



ADMINISTRATIVE RULES OF MONTANA



42.31.2122 GROSS RECEIPTS WITHHOLDING BY AGENCY

- (1) The governmental agencies that have awarded a contract for the performance of public construction or reconstruction works and are making payment for the satisfactory performance of said contract, or any increment thereof, must withhold one percent of the amount due and transmit such amount withheld to the department along with a gross receipts withholding report (Form CGR-2) which must contain the following:
 - (a) governmental agency that awarded the contract and is making payment;
 - (b) contract number, location and general description of construction to be performed, and the date contract was awarded;
 - (c) name and address of the contractor to whose account the one percent payment is to be credited;
 - (d) total sum due the contractor, including amounts to be withheld until completion of the contract;
 - (e) total sum due the contractor less any amount to be withheld until completion of the contract by including the one percent withholding;
 - (f) net amount paid the contractor at time of reporting; and
 - (g) amount transmitted to the department at time of reporting.
- (2) The withholding agent or agency must in all cases issue a receipt to the contractor for all monies withheld under Title 15, chapter 50, MCA.

Authorizing statute(s): 15-50-301, MCA

Implementing statute(s): 15-50-101, 15-50-205, and 15-50-206, MCA

History: Eff. 12/31/72; AMD, Eff. 5/5/77; AMD, 1995 MAR p. 2854, Eff. 12/22/95; AMD, 2000 MAR p. 3569, Eff. 12/22/00; AMD, 2024 MAR p. 2397, Eff. 10/5/24.