



ADMINISTRATIVE RULES OF MONTANA



42.26.1203 PROPERTY FACTOR

- (1) Outer jurisdictional property that is used by a taxpayer when providing telecommunications services shall be excluded from both the numerator and the denominator of the property factor.

Authorizing statute(s): 15-1-201, 15-31-313, 15-31-201, MCA

Implementing statute(s): 15-1-601, 15-31-301, 15-31-302, 15-31-303, 15-31-304, 15-31-305, 15-31-306, 15-31-307, 15-31-308, 15-31-309, 15-31-310, 15-31-311, 15-31-312, MCA

History: NEW, 2011 MAR p. 582, Eff. 4/15/11.