



ADMINISTRATIVE RULES OF MONTANA



42.31.2141 PERSONAL PROPERTY TAX REFUND

- (1) Public contractors, who have had the 1% contractors gross receipts tax withheld from them by any governmental agency or prime contractor, will be allowed, as a refund any of those personal property taxes and motor vehicle fees incurred between January 1 and December 31 of the year the withholding occurred. The refund applies only to personal property taxes on equipment used in the construction business of the contractor.
- (2) These refunds will only be allowed after all necessary reports are filed and copies of paid personal property tax and motor vehicle fee receipts are submitted to the department.
- (3) All overpayment refunds and personal property tax and motor vehicle fee refund requests are due July 1 of the calendar year following the year the tax liability or overpayment occurred. For any given year in which a tax liability or overpayment occurred, refund requests will be accepted annually up to five years after the original July 1 due date for that year.

Authorizing statute(s): Sec. 15-1-201 and 15-50-301, MCA

Implementing statute(s): Sec. 15-50-207, 15-50-304 and 39-9-204, MCA

History: Eff. 12/31/72; AMD, Eff. 5/5/77; AMD, 1981 MAR p. 627, Eff. 6/26/81; AMD, 1983 MAR p. 1466, Eff. 10/14/83; AMD, 1987 MAR p. 1803, Eff. 10/16/87; AMD, 1995 MAR p. 2854, Eff. 12/22/95; AMD, 2000 MAR p. 3569, Eff. 12/22/00.