



ADMINISTRATIVE RULES OF MONTANA



42.15.1001 DEFINITIONS

The following definitions apply to terms used in this subchapter:

- (1) "ABLE account" or "account" mean the same as "account," which is defined in 53-25-103, MCA.
- (2) "Achieving a better life experience (ABLE) program" or "program" means the same as "program," which is defined in 53-25-103, MCA.
- (3) "Contributor" means the same as the term is defined in 53-25-103, MCA, and includes the individuals listed in ARM 42.15.1002 that have contributed to one or more accounts established under the Montana ABLE program or to a qualified program established by another state, and are eligible for a deduction to adjusted gross income under 15-30-2110(12), MCA.

Authorizing statute(s): 15-1-201, 15-30-2620, 53-25-118, MCA

Implementing statute(s): 53-25-104, 53-25-117, 53-25-118, MCA

History: NEW, 2021 MAR p. 76, Eff. 1/16/21.