



ADMINISTRATIVE RULES OF MONTANA



42.22.103 DETERMINATION OF OPERATING AND NONOPERATING PROPERTY

- (1) To determine if a property is operating property, the department shall consider the use to which the property is put.
- (2) Right-of-way or station grounds leased to others, except land leased to others for public grain elevator sites, cultivation, pasturage, public roads, parks, pole lines, pipelines, and microwave sites, will be considered nonoperating property and must be reported to the department by March 1 of each year.

Authorizing statute(s): 15-23-108, MCA

Implementing statute(s): Title 15, chapter 23, part 1, MCA

History: NEW, Eff. 12/4/76; AMD, 1980 MAR p. 1091, Eff. 3/28/80; AMD, 1984 MAR p. 2041, Eff. 12/28/84; AMD, 1992 MAR p. 2560, Eff. 11/26/92; AMD, 1999 MAR p. 2914, Eff. 12/17/99.