



## ADMINISTRATIVE RULES OF MONTANA



### 42.26.1002 GENERAL RULE

- (1) Except as specifically modified by this rule, when a person in the business of publishing, selling, licensing, or distributing newspapers, magazines, periodicals, trade journals, or other printed material has income from sources both within and outside of Montana, the amount of apportionable income from sources within Montana from such business activity shall be determined pursuant to Title 15, chapter 31, part 3, MCA, and the supporting administrative rules.

**Authorizing statute(s):** 15-1-201, 15-31-313, 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, 2004 MAR p. 1035, Eff. 4/23/04; AMD, 2017 MAR p. 2328, Eff. 1/1/18.