



ADMINISTRATIVE RULES OF MONTANA



42.15.1501 DEFINITIONS

The following definitions apply to this subchapter:

- (1) "Armed forces" means the same as the term provided in 10 USC § 101 and includes the Army, Navy, Marine Corps, Air Force, Space Force, or Coast Guard. For the purposes of administering these rules, the term also includes the Montana Army National Guard or the Army National Guard of other states; the Montana Air National Guard or the Air National Guard of other states; or a reserve component, as defined in 38 U.S.C. 101, of the United States armed forces.
- (2) "Montana source wage income" means the same as the term defined in 15-30-2120, MCA, and does not include income from any passive activity as that term is defined in 26 USC 469(c). This definition is not the same as the definition of Montana source income in 15-30-2101, MCA, and is used in the calculation of the working military retiree income exclusion.

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

Implementing statute(s): 15-30-2120, MCA

History: NEW, 2025 MAR, 42-1088, Eff. 1/25/25.