



ADMINISTRATIVE RULES OF MONTANA



42.2.1001 DEFINITIONS

The following definitions apply to terms used in this subchapter:

- (1) "Complaint" means a taxpayer's allegation of improper or abusive behavior by an employee of the department.
- (2) "Office of Dispute Resolution (ODR)" means the department's dispute resolution office. This office handles disputes that cannot be resolved at a lower level within the department.
- (3) "Office of Taxpayer Assistance (OTA)" means the department's independent office that assists taxpayers and advocates on behalf of their needs.
- (4) "Problem" means a taxpayer's procedural issue or dispute with the service or inefficiency of the Department of Revenue. It does not include issues of fact or law that are considered by the department's Office of Dispute Resolution.

Authorizing statute(s): 15-1-201, 15-1-217, MCA

Implementing statute(s): 15-1-211, 15-1-222, 15-1-223, MCA

History: NEW, 2010 MAR p. 2759, Eff. 11/27/10.