



ADMINISTRATIVE RULES OF MONTANA



24.40.1403 EMPLOYER ENTITY TYPES

- (1) An employer must identify the type of legal entity under which it operates.
- (2) An employer that attempts to form or operate as an entity other than a sole proprietorship will not be treated as such until the employer complies with Montana law regarding creation and/or maintenance of that entity type.
- (3) An employer that changes its legal entity type must promptly report to the department the date of the change and identify its new entity type.

Authorizing statute(s): 39-51-301, 39-51-302, MCA

Implementing statute(s): 39-51-201, 39-51-603, MCA

History: NEW, 2004 MAR p. 2808, Eff. 11/19/04; TRANS and AMD, from 24.11.2007, 2024 MAR p. 1458, Eff. 7/1/24.