



ADMINISTRATIVE RULES OF MONTANA



44.11.301 UNIFORM SYSTEM OF ACCOUNTS

- (1) Each person required to file reports pursuant to Title 13, chapter 37, MCA, and these rules, shall maintain a system of accounts as prescribed and published in manual form by the commissioner. The manual may be obtained without cost and upon request from the commissioner, P.O. Box 202401, Helena, Montana 59620-2401, telephone (406) 444-2942, or online at www.politicalpractices.mt.gov.
- (2) The uniform system of accounts provides, on a current basis, the detail and summary information necessary for preparing, directly from the accounting records, the reports required by Title 13, chapter 37, MCA, and these rules.

Authorizing statute(s): 13-37-114, MCA

Implementing statute(s): 13-37-117, MCA

History: NEW, Eff. 1/1/76; AMD, Eff. 2/6/76; AMD, 1988 MAR p. 595, Eff. 3/25/88; AMD, 2001 MAR p. 2049, Eff. 10/12/01; TRANS and AMD, from ARM 44.10.501, 2016 MAR p. 28, Eff. 1/9/16.