



ADMINISTRATIVE RULES OF MONTANA

42.26.1101 DEFINITIONS

The following definitions are applicable to the terms contained in this sub-chapter, unless the context clearly requires otherwise.

- (1) "Film" or "film programming" means any and all performances, events, or productions telecast on television including, but not limited to, news, sporting events, plays, stories or other literary, commercial, educational or artistic works, through the use of video tape, disc, or any other type of format or medium. Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods.
- (2) "Outer-jurisdictional property" means certain types of tangible personal property, such as orbiting satellites, undersea transmission cables and the like, that are owned or rented by the taxpayer and used in the business of telecasting or broadcasting, but which are not physically located in any particular state.
- (3) "Radio" or "radio programming" means any and all performances, events, or productions broadcast on radio including, but not limited to, news, sporting events, plays, stories or other literary, commercial, educational, or artistic works, through the use of an audio tape, disc, or any other format or medium. Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods.
- (4) "Release" or "in release" means placing film or radio programming into service. A film or radio program is placed into service when it is first broadcast to the primary audience for which the program was created. Thus, for example, a film is placed in service when it is first publicly telecast for entertainment, educational, commercial, artistic, or other purposes. Each episode of a television or radio series is placed in service when it is first broadcast. A program is not placed in service merely because it is completed and therefore in a condition or state of readiness and availability for broadcast or merely because it is previewed to prospective sponsors or purchasers.
- (5) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming.
- (6) A "subscriber" to a cable television system is the individual residence or other outlet which is the ultimate recipient of the transmission.
- (7) "Telecast" or "broadcast" (sometimes used interchangeably with respect to television) means the transmission of television or radio programming, respectively, by an electronic or other signal conducted by radio waves or microwaves or by wires, lines, coaxial cables, wave guides, fiber

optics, satellite transmissions directly or indirectly to viewers and listeners or by any other means of communication.

Authorizing statute(s): Sec. 15-1-201 and 15-31-313, MCA

Implementing statute(s): Sec. 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, and 15-31-312, MCA

History: NEW, 2004 MAR p. 1035, Eff. 4/23/04.