



ADMINISTRATIVE RULES OF MONTANA



42.26.1302 APPORTIONMENT AND ALLOCATION

- (1) Except as specifically modified by the administrative rules in this subchapter, a financial institution whose business activity is taxable both within and without Montana shall allocate and apportion its net income as provided in Title 15, chapter 31, part 3, MCA, and the supporting administrative rules located in ARM Title 42, chapter 26.

Authorizing statute(s): 15-1-201, 15-1-313, MCA

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

History: NEW, 2017 MAR p. 2337, Eff. 1/1/18.