



ADMINISTRATIVE RULES OF MONTANA



42.25.1813 APPLICABILITY

- (1) All oil and gas production taxes collected after the date the tax was due will be distributed in accordance with the statutes and administrative rules governing the distribution of the tax in effect on the date the tax revenue is received.
- (2) For all oil and gas production taxes refunded, the amount of the refund allocated to each governmental entity will be determined in accordance with the statutes and administrative rules governing the distribution of any tax revenue in effect on the date the refund is made to the taxpayer.
- (3) In situations where all of the leases associated with taxes due or refunds as referred to in (1) or (2) are no longer operational, the department will use the most recent quarter in which at least one lease had production taxes paid to distribute the tax or make the refund.

Authorizing statute(s): 15-36-322, MCA

Implementing statute(s): 15-36-331, 15-36-332, MCA

History: NEW, 1996 MAR p. 2001, Eff. 7/19/96; AMD, 2000 MAR p. 1347, Eff. 5/26/00; AMD, 2003 MAR p. 489, Eff. 3/14/03; AMD, 2013 MAR p. 180, Eff. 2/1/13.