



ADMINISTRATIVE RULES OF MONTANA



42.19.1105 ALTERNATE RENEWABLE ENERGY GENERATION FACILITIES PROPERTY TAX EXEMPTION - LESS THAN ONE MEGAWATT

- (1) For machinery and equipment to qualify for the alternative renewable energy generation facilities exemption, the facility must be powered by an alternative renewable energy source as defined in 90-4-102, MCA, and be less than one megawatt.
- (2) To obtain the alternative renewable energy generation facilities tax exemption for machinery and equipment that has a nameplate capacity of less than one megawatt, the property owner of record or the property owner's agent must submit an application to the Department of Revenue, P.O. Box 5805, Helena, Montana 59604-5805, on or before March 31 of the year which an exemption is sought.

Authorizing statute(s): 15-1-201, 15-1-217, MCA

Implementing statute(s): 15-6-225, MCA

History: NEW, 2002 MAR p. 1094, Eff. 4/12/04; AMD and TRANS, from 42.4.111, 2004 MAR p. 1965, Eff. 8/20/04; AMD, 2010 MAR p. 1407, Eff. 6/11/10; TRANS, from 42.4.4105, 2024 MAR p. 2162, Eff. 9/7/24.