



ADMINISTRATIVE RULES OF MONTANA



36.22.1242 REPORTS BY PRODUCERS – TAX REPORT – TAX RATE

- (1) Each owner or operator of an oil or gas well or any other well (except an injection well reported on Form 5) must submit Form 6 to the board. The form must be submitted by the last day of each month following the month being reported on. Form 6 must include all information required by the form and accurately show the status of each well as of the last day of the month reported.
- (2) The privilege and license tax is 60 percent of the rate authorized in 82-11-131, MCA, for taxable production. The taxable production is each barrel of crude petroleum and each 10,000 cubic feet of natural gas produced, saved, and marketed, or stored in the state, or exported from the state. This rate applies to all crude petroleum and natural gas produced on and after April 1, 2026.

Authorizing statute(s): 82-11-111, MCA

Implementing statute(s): 82-11-123, 82-11-131, MCA

History: Eff. 12/31/72; AMD, 1982 MAR p. 1398, Eff. 7/16/82; AMD, 1982 MAR p. 2149, Eff. 12/17/82; AMD, 1983 MAR p. 1195, Eff. 8/26/83; AMD, 1986 MAR p. 1384, Eff. 8/15/86; AMD, 1992 MAR p. 654, Eff. 4/1/92; AMD, 1993 MAR p. 152, Eff. 7/1/94; AMD, 1995 MAR p. 1055, Eff. 6/16/95; AMD, 2001 MAR p. 2243, Eff. 11/9/01; AMD, 2005 MAR p. 1045, Eff. 7/1/05; AMD, 2006 MAR p. 2110, Eff. 9/8/06; AMD, 2016 MAR p. 1571, Eff. 9/3/16; AMD, 2020 MAR p. 46, Eff. 1/18/20; AMD, 2023 MAR p. 1888, Eff. 4/1/24; AMD, 2025 MAR, Notice No. 2025-230, Eff. 4/1/26.