



ADMINISTRATIVE RULES OF MONTANA



42.2.203 ADMINISTRATIVE SUMMONS

- (1) Section 15-1-301 , MCA, authorizes the department to summon witnesses to appear and give evidence and produce documents and records. The statute also provides for taking the depositions of witnesses on notice to the interested party if necessary.
- (2) The rules in this subchapter govern department investigatory actions that may or may not result in a tax assessment against a particular taxpayer and do not apply to a disputed matter that has been referred to the department's Office of Dispute Resolution as provided in ARM 42.2.615.

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

Implementing statute(s): 2-4-104, 15-1-301, 15-1-302, MCA

History: NEW, 2006 MAR p. 681, Eff. 3/10/06.