



ADMINISTRATIVE RULES OF MONTANA



42.26.1202 GENERAL RULE

- (1) Except as specifically modified by the rules in this subchapter, when a person providing telecommunications services generates apportionable income from sources within and outside of Montana, the amount of such apportionable income arising from sources within Montana shall be determined pursuant to Title 15, chapter 31, part 3, MCA, and the supporting administrative rules.

Authorizing statute(s): 15-1-201, 15-31-201, 15-31-313, 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, 2011 MAR p. 582, Eff. 4/15/11; AMD, 2017 MAR p. 2328, Eff. 1/1/18.