



ADMINISTRATIVE RULES OF MONTANA



42.26.256 SALES OF TANGIBLE PERSONAL PROPERTY TO FEDERAL GOVERNMENT

- (1) Gross receipts from the sales of tangible personal property to the United States government are in this state if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state.
- (2) For the purposes of this rule, only sales for which the United States government makes direct payment to the seller pursuant to the terms of its contract constitute sales to the United States government. Thus, as a general rule, sales by a sub-contractor to the prime contractor, the party to the contract with the United States government, do not constitute sales to the United States government.

Authorizing statute(s): 15-1-201, 15-31-313, 15-31-501, 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, 15-31-321, 15-31-322, 15-31-323, 15-31-324, 15-31-325, 15-31-326, MCA

History: NEW, Eff. 1/2/77; AMD, 1979 MAR p. 1691, Eff. 12/28/79; AMD, 2011 MAR p. 2053, Eff. 9/23/11.