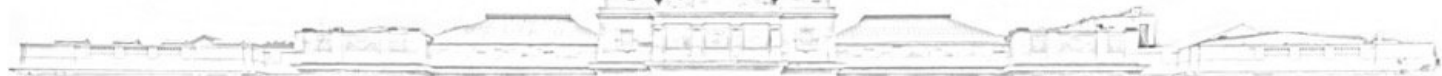




ADMINISTRATIVE RULES OF MONTANA



42.15.119 ALTERNATIVE TAX

- (1) A nonresident taxpayer whose only activities in Montana consist of making sales and do not include owning or renting real or tangible personal property and whose dollar volume of gross sales made in Montana during the taxable year does not exceed \$100,000, may elect to pay a tax of one-half percent on the gross volume of sales made in Montana during the taxable year. Such tax is in lieu of the tax based upon net income as described in 15-30-2103 and 15-30-2104(1)(a), MCA.
- (2) The election to pay the alternative tax is made by filing Form 2 and including Form DE, reporting the dollar amount of Montana gross sales, and paying a tax determined on the basis of one-half percent of the amount of such sales. The gross volume of sales made in Montana must be determined according to the provisions of paragraphs 16 and 17 of Article IV of the Multistate Tax Compact. A statement must be attached to the return to the effect that the taxpayer's only activities in Montana consist of making sales and do not include owning or renting real property or tangible personal property.

Authorizing statute(s): 15-30-2104, 15-30-2620, MCA

Implementing statute(s): 15-30-2104, MCA

History: Eff. 12/31/72; AMD, Eff. 11/3/75; TRANS, from ARM 42.16.1101, 2004 MAR p. 3153, Eff. 12/17/04; AMD, 2010 MAR p. 1088, Eff. 4/30/10; AMD, 2025 MAR, 42-1088, Eff. 1/25/25.