



ADMINISTRATIVE RULES OF MONTANA



42.19.1103 TREATMENT OF ETHANOL MANUFACTURING FACILITIES

- (1) Ethanol manufacturing facilities' manufacturing machinery, fixtures, equipment, and tolls used for the production of fuel grade ethanol from grain during the course of the construction and for ten years after initial production of fuel grade ethanol are exempt from property taxation.
- (2) Initial production is defined as the commencement of operations, which is defined in ARM 42.19.1212.

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

Implementing statute(s): 15-6-138, 15-6-220, MCA

History: NEW, 2002 MAR p. 811, Eff. 3/15/02; AMD, 2006 MAR p. 3102, Eff. 12/22/06.