



ADMINISTRATIVE RULES OF MONTANA



42.21.116 EXEMPT INTANGIBLE PERSONAL PROPERTY DEDUCTION FOR COMMERCIAL AND INDUSTRIAL PROPERTY

- (1) The value of exempt intangible personal property will be for the amount stated in the taxpayer's accounting records subject to review and verification by the department.

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

Implementing statute(s): 15-6-138, 15-6-218, MCA

History: NEW, 1999 MAR p. 2909, Eff. 12/17/99; AMD, 2006 MAR p. 3108, Eff. 12/22/06; AMD, 2013 MAR p. 2440, Eff. 12/27/13.