



ADMINISTRATIVE RULES OF MONTANA



42.15.109 RESIDENCY

- (1) As provided in 15-30-2101, MCA, an individual may be a resident for Montana individual income tax purposes if the individual is domiciled in the state or maintains a permanent place of abode in the state. Section 1-1-215, MCA, sets forth rules for determining residency, and "domiciled" is defined in ARM 42.2.304. Whether an individual is a Montana resident for Montana income tax purposes is determined in light of all facts and circumstances.

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

Implementing statute(s): 15-30-2101, MCA

History: NEW, 2004 MAR p. 3147, Eff. 12/17/04; AMD, 2010 MAR p. 1088, Eff. 4/30/10; AMD, 2025 MAR, 42-1088, Eff. 1/25/25.