



ADMINISTRATIVE RULES OF MONTANA



24.40.1503 EXPERIENCE-RATED EMPLOYERS

- (1) On or before April 1 of each year, the department sends rate notices to employers.
- (2) Eligible employers and deficit employers who do not have delinquent accounts are sent a rate notice with the information used to calculate the applicable contribution rate.
- (3) New employers who do not have delinquent accounts are sent a rate notice with the tax rates for the current year.
- (4) If all past due reports, taxes, penalties and interest are satisfied within 30 days of the sending of the rate notice, the employer's deficit, eligible, or new computed contribution rate is reinstated. The department will send the employer a revised contribution rate notice.

Authorizing statute(s): 39-51-301, 39-51-302, MCA

Implementing statute(s): 39-51-301, 39-51-404, 39-51-1103, 39-51-1121, 39-51-1123, 39-51-1213, MCA

History: NEW, 1988 MAR p. 2723, Eff. 1/1/89; AMD, 1992 MAR p. 803, Eff. 4/17/92; AMD, 1995 MAR p. 1950, Eff. 10/1/95; TRANS, from Dept. of Labor and Industry and AMD, 2001 MAR p. 1650, Eff. 8/24/01; TRANS, from Dept. of Revenue and AMD, 2004 MAR p. 2808, Eff. 11/19/04; AMD, 2007 MAR p. 1669, Eff. 10/26/07; TRANS and AMD, from 24.11.2201, 2024 MAR p. 1458, Eff. 7/1/24.