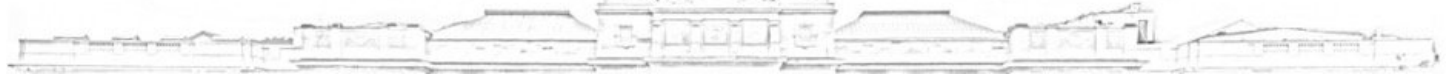




ADMINISTRATIVE RULES OF MONTANA



42.12.115 ASSESSMENT OF LICENSE RENEWAL LATE-PAYMENT FEE - GROUNDS FOR WAIVER

- (1) The department will assess a license renewal late-payment fee in all cases where a licensee fails to pay the license renewal fee on or before the due date. The renewal application and fee are timely filed and paid if mailed in an envelope postmarked by the United States Postal Service on or before the due date. If the due date falls on a Saturday, Sunday, or state legal holiday, a postmark for the following business day or a payment received at the department on the following business day is timely.
- (2) The department may waive a license renewal late-payment fee assessment upon receipt of a written request by the licensee. The request must state the reason for late payment and be supported by documentation. A waiver of the license renewal late-payment fee assessment shall be granted under the following conditions:
 - (a) a department error;
 - (b) the department mailed a license renewal notice less than two weeks prior to the due date;
 - (c) a delay in payment caused by the death or serious illness of the licensee;
 - (d) a United States Postal Service error;
 - (e) a renewal application and fee was erroneously mailed to the Internal Revenue Service or Alcohol and Tobacco Tax and Trade Bureau;
 - (f) a delay in payment due to bankruptcy or foreclosure action; or
 - (g) the late payment is the only late payment within the most recent five consecutive years or since the license was acquired, whichever is less, and payment was received at the department within 30 days after the due date.
- (3) A licensee's neglect, lack of funds, or ignorance of the law are not sufficient reasons for waiver of a license renewal late-payment penalty fee assessment.

Authorizing statute(s): 16-1-303, MCA

Implementing statute(s): 16-4-501, MCA

History: NEW, 1985 MAR p. 1340, Eff. 9/13/85; AMD, 1991 MAR p. 467, Eff. 4/12/91; AMD, 2000 MAR p. 1762, Eff. 7/14/00; AMD, 2003 MAR p. 21, Eff. 1/17/03; AMD, 2012 MAR p. 1846, Eff. 9/21/12.