



ADMINISTRATIVE RULES OF MONTANA



8.104.215 PROVISION OF TAX CREDITS

- (1) As required by 90-6-309, MCA, each year after the start of production, the local government unit must provide for tax crediting as specified in the approved impact plan. A tax credit must be made from the local government fund that corresponds to the service for which the tax prepayment was made. A tax credit may not have the effect of shifting the impact cost over time to the non-developer local taxpayer. The credit may not exceed the tax obligation of the developer for that year. Tax crediting is limited to the productive life of the mine.

Authorizing statute(s): Sec. 90-6-305, MCA

Implementing statute(s): Sec. 90-6-309, MCA

History: NEW, 1994 MAR p. 2718, Eff. 10/14/94.