



ADMINISTRATIVE RULES OF MONTANA

42.26.1001 DEFINITIONS

The following definitions are applicable to the terms contained in this sub-chapter, unless the context clearly requires otherwise.

- (1) "Outer-jurisdictional property" means certain types of tangible personal property, such as orbiting satellites, undersea transmission cables and the like, that are owned or rented by the taxpayer and used in the business of publishing, licensing, selling, or otherwise distributing printed material, but which are not physically located in any particular state.
- (2) "Print or printed material" includes, without limitation, the physical embodiment or printed version of any thought or expression including, without limitation, a play, story, article, column, or other literary, commercial, educational, artistic, or other written or printed work. The determination of whether an item is or consists of print or printed material shall be made without regard to its content. Printed material may take the form of a book, newspaper, magazine, periodical, trade journal, or any other form of printed matter, and may be contained on any medium or property.
- (3) "Purchaser" and "subscriber" mean the individual, residence, business or other outlet, which is the ultimate or final recipient of the print or printed material. Neither term shall mean or include a wholesaler or other distributor of print or printed material.
- (4) "Terrestrial facility" shall include any telephone line, cable, fiber optic, microwave, earth station, satellite dish, antennae, or other relay system or device that is used to receive, transmit, relay, or carry any data, voice, image, or other information that is transmitted from or by any outer-jurisdictional property to the ultimate recipient of such device.

Authorizing statute(s): Sec. 15-1-201 and 15-31-313, MCA

Implementing statute(s): Sec. 15-1-601, 15-31-301, 15-31-302, 15-31-303, 15-31-304, 15-31-305, 15-31-306, 15-31-307, 15-31-308, 15-31-309, 15-31-310, 15-31-311, and 15-31-312, MCA

History: NEW, 2004 MAR p. 1035, Eff. 4/23/04.