

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment of) NOTICE OF AMENDMENT
ARM 42.21.155 and 42.22.1311)
pertaining to 2024 Personal Property)
Depreciation Schedules and Trend)
Tables)

TO: All Concerned Persons

1. On November 3, 2023, the Department of Revenue published MAR Notice No. 42-1069 pertaining to the public hearing on the proposed amendment of the above-stated rules at page 1546 of the 2023 Montana Administrative Register, Issue Number 21.

2. On November 27, 2023, the department held a public hearing to consider the proposed amendment. There were no commenters present to provide testimony or commentary for the rulemaking. The department did not receive any written comments in support or opposition to the proposed amendment.

3. The department has amended ARM 42.21.155 and 42.22.1311 as proposed. The 2024 version of the Personal Property Depreciation Schedules and Trend Tables publication (publication) has been adopted as proposed.

4. The effective date of the department's amendments and publication is January 1, 2024.

/s/ Todd Olson
Todd Olson
Rule Reviewer

/s/ Scott Mendenhall for
Brendan Beatty
Director of Revenue

Certified to the Secretary of State December 12, 2023.