



MONTANA
ADMINISTRATIVE
REGISTER



DEPARTMENT OF REVENUE

NOTICE OF ADOPTION

MAR NOTICE NO. 2026-476.2

Summary

Amendment of ARM 42.5.201 and repeal of ARM 42.5.213 regarding electronic payments to the department

Previous Notice(s) and Hearing Information

On January 23, 2026, the Department of Revenue (department) published MAR Notice No. 2026-476.1 pertaining to the proposed amendment and repeal of the above-stated rules in the 2026 Montana Administrative Register, Issue Number 2. The department did not receive any requests for a public hearing or written comments about the proposed rulemaking.

Final Rulemaking Action – Effective March 21, 2026

AMEND AS PROPOSED

The agency has amended the following rules as proposed:

42.5.201 ELECTRONIC PAYMENT

REPEAL AS PROPOSED

The agency has repealed the following rules as proposed:

42.5.213 BACKUP SITUATION

Statement of Reasons

No comments were received.

Contact

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Rule Reviewer

Todd Olson

Approval

Brendan Beatty, Director of Revenue