



MONTANA  
ADMINISTRATIVE  
REGISTER



DEPARTMENT OF REVENUE

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NOTICE OF ADOPTION

MAR NOTICE NO. 2026-9.2

**Summary**

Proposed Amendment of ARM 42.19.401, 42.19.402, and 42.19.405 to implement House Bill 140 which created the Disabled First Responder (DFR) Property Tax Assistance Program

**Previous Notice(s) and Hearing Information**

On February 20, 2026, the Department of Revenue (department) published MAR Notice No. 2026-9.1 pertaining to the public hearing on the proposed amendment of the above-stated rules in the 2026 Montana Administrative Register, Issue Number 4. No one attended the public hearing and the department received no comments about the proposed rulemaking

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**Final Rulemaking Action – Effective April 11, 2026**

**AMEND AS PROPOSED**

The agency has amended the following rules as proposed:

**42.19.401 PROPERTY TAX ASSISTANCE PROGRAM (PTAP), MONTANA DISABLED VETERAN (MDV) PROPERTY TAX ASSISTANCE PROGRAM, AND DISABLED FIRST RESPONDER (DFR) PROPERTY TAX ASSISTANCE PROGRAM; APPLICATION PROCESS; DETERMINATIONS; PROGRAM COMPLIANCE**

**42.19.402 INFLATION ADJUSTMENT FOR THE PROPERTY TAX ASSISTANCE PROGRAM (PTAP), MONTANA DISABLED VETERAN (MDV) PROPERTY TAX ASSISTANCE PROGRAM, AND DISABLED FIRST RESPONDER (DFR) PROPERTY TAX ASSISTANCE PROGRAM**

**42.19.405 DEFINITIONS**

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**Statement of Reasons**

No comments were received.

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**Contact**

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**Rule Reviewer**

Todd Olson

**Approval**

Brendan Beatty, Director of Revenue