



MONTANA  
ADMINISTRATIVE  
REGISTER



DEPARTMENT OF REVENUE

---

NOTICE OF ADOPTION

MAR NOTICE NO. 2025-443.2

**Summary**

Notice of amendment of ARM 42.21.154, 42.21.155, 42.21.158, and 42.22.1311 pertaining to personal property depreciation schedules and trend tables; the department's implementation of House Bill 108 (2025); adjusting residual depreciation for industries; and a proposed revision to the personal property reporting deadline

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

On November 7, 2025, the Department of Revenue published MAR Notice No. 2025-443.1 pertaining to the proposed amendment of the above-stated rules in the 2025 Montana Administrative Register, Issue Number 21. No persons attended the December 1, 2025, public hearing, and the department did not receive any comments to the proposed rulemaking.

---

**Final Rulemaking Action – Effective January 1, 2026**

**AMEND AS PROPOSED**

The agency has amended the following rules as proposed:

**42.21.154 ANNUAL VALUATION OF PERSONAL PROPERTY**

**42.21.155 PERSONAL PROPERTY CATEGORIES AND TRENDED DEPRECIATION  
METHODOLOGIES**

**42.21.158 PERSONAL PROPERTY REPORTING REQUIREMENTS**

**42.22.1311 INDUSTRIAL MACHINERY AND EQUIPMENT TREND FACTORS**

---

**Statement of Reasons**

No comments were received.

---

**Contact**

Todd Olson, Rule Reviewer - Department of Revenue, Legal Services Office  
(406) 444-7905  
todd.olson@mt.gov

---

**Rule Reviewer**

Todd Olson

**Approval**

Scott Mendenhall, Deputy Director of Revenue