



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

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Rule Reviewer

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Approval

Scott Mendenhall, Deputy Director of Revenue