



**DEPARTMENT OF REVENUE**

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**NOTICE OF ADOPTION**

**MAR NOTICE NO. 2026-82.2**

**Summary**

Amendment of ARM 42.21.155(4) and 42.22.1311(2) to correct the Industrial Machinery and Equipment Percent Good table (page 25) of the Personal Property Depreciation Schedules and Trend Tables adopted during the MAR Notice No. 2025-443 rulemaking process (effective January 1, 2026)

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

On April 10, 2026, the Department of Revenue (department) published MAR Notice No. 2026-82.1 pertaining to the proposed amendment of the above-stated rules in the 2026 Montana Administrative Register, Issue Number 7. The department did not receive any requests for a public hearing and did not receive any comments to the rulemaking

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**Final Rulemaking Action – Effective June 6, 2026**

**AMEND AS PROPOSED**

The agency has amended the following rules as proposed:

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

**42.22.1311 INDUSTRIAL MACHINERY AND EQUIPMENT TREND FACTORS**

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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