BEFORE THE DEPARTMENT OF REVENUE OF THE STATE OF MONTANA

In the matter of the amendment of ARM 42.21.155, 42.22.1311, and 42.22.1313, and the repeal of ARM 42.22.1304, 42.22.1307, 42.22.1308, 42.22.1310, 42.22.1312, and 42.22.1315 pertaining to trended depreciation schedules for valuing personal property NOTICE OF AMENDMENT AND REPEAL

TO: All Concerned Persons

1. On October 23, 2020, the Department of Revenue published MAR Notice No. 42-1025 pertaining to the public hearing on the proposed amendment and repeal of the above-stated rules at page 1869 of the 2020 Montana Administrative Register, Issue Number 20.

2. On November 16, 2020, a public hearing was held via videoconferencing to consider the proposed amendment and repeal. No interested persons appeared via video or telephone at the hearing. No oral or written comments were received.

3. The department has amended and repealed the above-stated rules as proposed.

4. The effective date of the department's amendments and repeals is January 1, 2021.

<u>/s/ Todd Olson</u> Todd Olson Rule Reviewer <u>/s/ Gene Walborn</u> Gene Walborn Director of Revenue

Certified to the Secretary of State December 1, 2020.