BEFORE THE DEPARTMENT OF REVENUE OF THE STATE OF MONTANA

In the matter of the adoption of New)	NOTICE OF ADOPTION AND
Rules I through IV and the)	AMENDMENT
amendment of ARM 42.15.802,)	
42.15.803, 42.15.804, and 42.15.805)	
pertaining to Montana Achieving a)	
Better Life Experience (ABLE))	
program accounts and family)	
education plan savings accounts)	

TO: All Concerned Persons

- 1. On November 20, 2020, the Department of Revenue published MAR Notice No. 42-1026 pertaining to the public hearing on the proposed adoption and amendment of the above-stated rules at page 2116 of the 2020 Montana Administrative Register, Issue Number 22.
- 2. On December 14, 2020, a public hearing was held via videoconference to consider the proposed adoption and amendment. No proponents were present, no proponent oral testimony was received, and the department received no written comments in direct support. The following person was present but did not provide oral testimony: Marsha Goetting, Montana State University, Extension Office.
- 3. The department has adopted New Rule I (42.15.1001), New Rule II (42.15.1002), New Rule III (42.15.1003), and New Rule IV (42.15.1004) as proposed.
- 4. The department has amended ARM 42.15.802, 42.15.803, 42.15.804, and 42.15.805 as proposed.

/s/ Todd Olson	/s/ Gene Walborn
Todd Olson	Gene Walborn
Rule Reviewer	Director of Revenue

Certified to the Secretary of State December 31, 2020.