



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

Memorandum

To: Director Kadas

From: Rose Bender

Date: July 6, 2017

Subject: Small Business Impact Statement for Tax Rates on Beer re. HB 541

The proposed rule changes for ARM 42.13.601 and 42.13.701 are a result of the passage of HB 541 in the 2017 legislative session and updating and clarifying existing rules. Any impacts on small businesses are a result of the passage of HB 541, not the rule change.

The proposed rule change for ARM 42.13.702 is proposed to clarify existing rules. As current industry practices are not impacted by this rule change, no impacts to small businesses are anticipated.