



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

Memorandum

To: Mike Kadas, Director
Montana Department of Revenue

From: Emily Klungtvedt, Tax Policy and Research
Montana Department of Revenue

Date: June 29, 2016

Subject: Small Business Impact Analysis – Property Certification Testing

ARM 42.18.206 through ARM 42.18.208 is proposed to be amended to clarify and update rules affecting property certification testing. These rules apply specifically to certification testing for Montana Department of Revenue employees. Therefore small businesses are not directly and significantly affected.