



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 – County Office Hours

ARM 42.2.705 is amended to update office hours for counties that qualify for alternative business office hours. Small businesses are not directly and significantly affected by these amendments.