

BEFORE THE DEPARTMENT OF REVENUE  
OF THE STATE OF MONTANA

In the matter of the amendment of ) NOTICE OF AMENDMENT  
ARM 42.15.214 pertaining to resident )  
military salary exclusion )

TO: All Concerned Persons

1. On August 4, 2017, the Department of Revenue published MAR Notice No. 42-2-973 pertaining to the public hearing on the proposed amendment of the above-stated rule at page 1284 of the 2017 Montana Administrative Register, Issue Number 15.

2. On August 24, 2017, a public hearing was held to consider the proposed amendment. Bob Story, Montana Taxpayers Association, appeared and testified at the hearing. No written comments were received.

3. The department amends ARM 42.15.214 as proposed.

4. The comment received and the department's response is as follows:

COMMENT 1: Bob Story, Executive Director, Montana Taxpayer's Association, testified that he has listened to this concept for a couple of legislative sessions where the National Guard has tried to get clarification on what is taxable income and what is not. He commented that it has been a confusion to policy makers to sort out Title 10 and Title 30 (U.S. Code) and hopefully this rule solves that problem.

RESPONSE 1: The department appreciates Mr. Story's support of the rule amendment.

/s/ Laurie Logan  
Laurie Logan  
Rule Reviewer

/s/ Mike Kadas  
Mike Kadas  
Director of Revenue

Certified to the Secretary of State September 11, 2017.