

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the adoption of New) NOTICE OF ADOPTION
Rule I pertaining to the employer)
apprenticeship tax credit)

TO: All Concerned Persons

1. On September 22, 2017, the Department of Revenue published MAR Notice No. 42-2-983 pertaining to the public hearing on the proposed adoption of the above-stated rule at page 1647 of the 2017 Montana Administrative Register, Issue Number 18.

2. On October 12, 2017, a public hearing was held to consider the proposed adoption. No members of the public appeared. Written comments were received from Steve Snezek, Executive Director of the Montana Building Industry Association.

3. The department adopts New Rule I (42.4.2202) as proposed, effective January 1, 2018.

4. The department has considered the comments received. A summary of the comments received and the department's response is as follows:

COMMENT 1: Mr. Snezek commented on behalf of the members and small business owners of the Montana Building Industry Association (MBIA) in support of the proposed new rule. He stated that they supported House Bill 308, L. 2017, because a trained workforce is among the top issues facing MBIA members. The ability to hire good employees is a serious problem in the construction trades and this legislation aimed to help alleviate that by providing tax incentives to employers, which is a positive step in the right direction. As proposed, the new rule adequately implements the department's portion of this new legislation.

RESPONSE 1: The department appreciates the MBIA's support of the new rule.

/s/ Laurie Logan
Laurie Logan
Rule Reviewer

/s/ Eugene Walborn
Eugene Walborn
Deputy Director of Revenue

Certified to the Secretary of State October 30, 2017.