



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

Memorandum

To: Mike Kadas, Director
Montana Department of Revenue

From: Eric Dale, Tax Policy and Research
Montana Department of Revenue

Date: July 12, 2016

Subject: Small Business Impact Analysis of Rule Amendment - PTAP Programs

The department proposes amending the rules to update language in order to correct a previous amendment to the rule and better clarify how the department administers Property Tax Assistance Program (PTAP) benefits and Montana Disabled Veterans (MDV) property tax benefits.

These programs apply to residential property tax payers and therefore it is not anticipated that these changes will have any financial impact on small businesses.