



# Montana Department of Revenue



## Memorandum

To: Mike Kadas, Director

From: Dan Dodds, Senior Economist

Date: August 8, 2016

Subject: Small Business Impact Analysis - Proposed Rule Changes MAR 42-2-963

The proposed rules in this notice will have no impacts on small businesses.

The substantive portions of the proposed rules all implement and explain changes to penalties and interest in HB 379, passed by the 2015 Legislature. Placing the new provisions in HB 379 in rules does not impose any requirements on taxpayers beyond the requirements already in law. Therefore, there is no impact on small businesses.

The remaining portions of the proposed rules update references to statutes and other rules, move existing language between sections of the rules, and update language without changing its substance. These changes also have no impact on small businesses.