



Mike Kadas
Director


Montana Department of Revenue



Steve Bullock
Governor

MEMORANDUM

TO: Senator Christine Kaufmann, Chair
Members of the Revenue and Transportation Interim Committee

FROM: Mike Kadas 

DATE: November 14, 2014

RE: Proposed Rulemaking on Residency Issues

The Department of Revenue issued proposed new and proposed amendments to rules for the Montana Family Education Act and Internal Revenue Code in early October. We have received comments raising the concern that the Department did not adequately meet the notice requirements on the portion of the proposed rule amendments dealing with residency. In light of this concern, the Department will withdraw the proposed amendments pertaining to residency. The Department intends to adopt and amend the remainder of the rules in the notice as proposed.