



**BOARD OF OIL AND GAS CONSERVATION
DEPARTMENT OF NATURAL RESOURCES AND CONSERVATION**

NOTICE OF ADOPTION

MAR NOTICE NO. 2025-230.2

Summary

Amendment of ARM 36.22.1242 pertaining to reports by producers, tax report, and tax rate.

Previous Notice(s) and Hearing Information

On September 12, 2025, the Board of Oil and Gas Conservation and the Department of Natural Resources and Conservation published MAR Notice No. 2025-230.1 pertaining to the proposed amendment of the above-stated rule in the 2025 Montana Administrative Register, Issue Number 17. No public hearing was contemplated and no request for a hearing was made.

Final Rulemaking Action – Effective April 1, 2026

AMEND AS PROPOSED

The agency has amended the following rule as proposed:

36.22.1242 REPORTS BY PRODUCERS – TAX REPORT – TAX RATE

Statement of Reasons

No comments were received.

Contact

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Rule Reviewer

Robert Stutz

Approval

Amanda Kaster, Director

Approval

Steve Durrett, Chair