

# Montana Code Annotated 2014

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**15-68-202. Nontaxable transaction certificate -- form.** (1) The department shall provide for a uniform nontaxable transaction certificate. A purchaser shall use the certificate when purchasing goods or services for resale or for other nontaxable transactions.

(2) At a minimum, the certificate must provide:

(a) the number of the seller's permit issued to the purchaser as provided in [15-68-401](#);

(b) the general character of property or service sold by the purchaser in the regular course of business;

(c) the property or service purchased for resale;

(d) the name and address of the purchaser; and

(e) a signature line for the purchaser.

(3) The department shall adopt rules to provide procedures for application for and provision of a certificate to a person engaging in business within this state for renting accommodations and campgrounds prior to June 1, 2003, and renting vehicles prior to July 1, 2003. The rules adopted by the department must ensure that each person engaging in business within this state for renting accommodations and campgrounds prior to June 1, 2003, and renting vehicles prior to July 1, 2003, that has applied in a timely fashion is issued a certificate for renting accommodations and campgrounds prior to June 1, 2003, and renting vehicles prior to July 1, 2003.

**History:** En. Sec. 9, Ch. 544, L. 2003.

*Provided by Montana Legislative Services*