

2017 Montana Code Annotated

TITLE 15. TAXATION

CHAPTER 30. INDIVIDUAL INCOME TAX

Part 21. Rate and General Provisions

15-30-2101. Definitions

Universal Citation: MT Code § 15-30-2101 (2017)

15-30-2101. Definitions. For the purpose of this chapter, unless otherwise required by the context, the following definitions apply:

(13) "Internal Revenue Code" means the Internal Revenue Code of 1986, as amended, or as it may be labeled or further amended. References to specific provisions of the Internal Revenue Code mean those provisions as they may be otherwise labeled or further amended.