

5 Use of Enhanced Tax Credit Receipts

7 On receiving a donation from an enhanced tax credit, the District shall seek preapproval, in a  
8 manner prescribed by the Department of Revenue (DOR), that the amount of tax credit sought by  
9 the taxpayer is available under the aggregate limit set in statute. Upon preapproval by the DOR,  
10 the District shall issue a receipt, in a form prescribed by the DOR, to each contributing taxpayer  
11 indicating the value of the donation received and documenting the preapproval of the credit.

13 The District shall use the funds received from an enhanced tax credit for innovative educational  
14 programs specified in law which are defined as:

- 15 a. Transformational learning as defined in Section 20-7-1602, MCA;
- 16 b. Advanced opportunity as defined in Section 20-7-1503, MCA;
- 17 c. Any program, service, instructional methodology, or adaptive equipment used to expand  
18 opportunity for a child with a disability as defined in Section 20-7-401, MCA;
- 19 d. Any courses provided through work-based learning partnerships or for postsecondary  
20 credit or career certification under Policy 2600; and
- 21 e. Technology enhancements, including but not limited to any expenditure incurred for  
22 purposes specified in Section 20-9-533, MCA.

24 Cross Reference

25 Policy 2161	Special Education
26 Policy 2161R	Special Education
27 Policy 2168	Distance, Online and Technology Delivered Learning
28 Policy 2169	Proficiency Based Transformational Learning
29 Policy 2600	Work Experience/Internship Program

31 Legal References

32 Title 15, Chapter 30, Part 31, MCA	Tax Credit for Qualified Education Contributions
33 § 20-7-401, MCA	Definitions
34 § 20-7-1503, MCA	Definitions
35 § 20-7-1602, MCA	Incentives for Creation of Transformational Learning 36 Programs
37 § 20-9-533, MCA	Technology Acquisition and Depreciation Fund Limitations

39 Policy History

40 Adopted on: May 9, 2022