

[Mont. Code Ann. § 15-61-201.]

§ 15-61-201. Establishment of account: Montana Medical Care Savings Account Act of 1995

- (1) An employer, except as otherwise provided by statute, contract, or a collective bargaining agreement, may establish a medical care savings account for an employee of the employer or for a dependent of the employee.
- (2) An individual who is a resident of this state may establish a medical care savings account for that individual or for a dependent of the individual.
- (3) Before making any contributions to an employee's account, an employer shall inform an employee in writing of the state and federal tax status of contributions made pursuant to this chapter.
- (4) Upon agreement between an employer and an employee, an employee may have the employer contribute to the employee's medical care savings account, to a health insurance policy or program for the employee, or to both the account and the policy or program.