§ 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.