

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

HOUSE BILL NO. 66
INTRODUCED BY G. KMETZ
BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE LIVESTOCK PER CAPITA FEE PAYMENT DUE DATE; PROVIDING A GRACE PERIOD FOR REPORTING LIVESTOCK BROUGHT INTO THE STATE; MAKING THE LIVESTOCK PER CAPITA FEE PAYMENT DUE DATE THE SAME AS THE REPORTING DUE DATE; AMENDING SECTIONS 15-24-905 AND 15-24-921, MCA; AND PROVIDING AN APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-24-905, MCA, is amended to read:

"15-24-905. Livestock brought into state -- notice to department. The owner or the agent, manager, or supervisor of any person, corporation, or association bringing livestock into this state after February 1 shall ~~immediately after the livestock cross the state line complete a livestock reporting form containing~~ include the name of the owner of the livestock, the number of livestock, and the county or counties into which the livestock are moved on a livestock reporting form due on March 1 of the following year."

Section 2. Section 15-24-921, MCA, is amended to read:

"15-24-921. Per capita fee to pay expenses of enforcing livestock laws. (1) (a) A per capita fee is authorized and directed to be imposed by the department on all poultry and honey bees, all swine 3 months of age or older, and all other livestock 9 months of age or older in each county of this state. The fee is in addition to appropriations and is to help pay the salaries and all expenses connected with the enforcement of the livestock laws of the state and bounties on wild animals as provided in 81-7-104.

(b) A per capita fee may not be imposed on bison owned by a tribal member or tribe and located on fee land or tribal land within the boundaries of a reservation.

(2) The per capita fee is due on ~~May 31~~ March 1 of each year. The penalty and interest provisions



1 contained in 15-1-216 apply to late payments of the fee.

2 (3) Except as provided in subsection (1)(b), as used in this section, "livestock" means cattle,
3 sheep, swine, poultry, honey bees, goats, horses, mules, asses, llamas, alpacas, domestic bison, ostriches,
4 rheas, emus, and domestic ungulates."

5
6 **NEW SECTION. Section 3. Applicability.** [This act] applies to tax years beginning after December
7 31, 2023.

8 - END -