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*** Bill No. ***

Introduced By *****

By Request of the (Agency or Department)

A Bill for an Act entitled: "An act amending the reporting dates for per capita livestock fees; amending sections 15-24-903, 15-24-921, 81-7-303, and 81-7-603; and providing for an effective date and applicability date.

Section 1. Section 15-24-903, MCA, is amended to read:

"15-24-903. Duty of owner to assist in assessment.

(1) The owner of livestock, as defined in 15-24-921, or the owner's agent shall ~~at the time of assessment make and~~ deliver to the Department by March 1 of each year an electronic or written statement, under oath, listing the number of livestock and the county or counties where the livestock were located on February 1. ~~for the county or counties where the owner's livestock were located on February 1 a written statement, under oath, listing the owner's different kinds of livestock within the county or counties, together with a listing of their marks and brands.~~

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(2) As used in this section, "agent" means any person, persons, company, or corporation, including a feedlot operator or owner of grazing land, who has charge of livestock on the assessment date."

{*Internal References to 15-24-903:*

15-24-904 81-6-104 81-6-204 81-6-209

81-7-303 81-7-603 }

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) In addition to appropriations made for those purposes, a per capita fee is authorized and directed to be imposed by the department on all poultry and 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 for the purpose of aiding in the payment of the salaries and all expenses connected with the enforcement of the livestock laws of the state and for the payment of bounties on wild animals as provided in 81-7-104.

(2) The per capita fee is due on ~~November 30~~ May 31 of each year. The penalty and interest provisions contained in 15-1-216 apply to late payments of the fee.

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(3) As used in this section, "livestock" means cattle, sheep, swine, poultry, bees, goats, horses, mules, asses, llamas, alpacas, domestic bison, ostriches, rheas, and emus, and domestic ungulates."

{*Internal References to 15-24-921:*

15-24-303 15-24-902 15-24-903 15-24-904

15-24-922 15-24-922 15-24-922 15-24-925

15-30-2131 15-31-114 81-7-104 }

Section 3. Section 81-7-303, MCA, is amended to read:

"81-7-303. County commissioners permitted to require per capita license fee on sheep. (1) To defray the expense of protection, the board of county commissioners of a county may require all owners or persons in possession of a sheep 1 year of age or older in the county on ~~the regular assessment date~~ February 1 of each year as provided in 15-24-903 to pay a per capita license fee in an amount to be determined by the board. All owners or persons in possession of a sheep 1 year of age or older coming into the county after ~~the regular assessment date~~ February 1 of each year and subject to the per capita levy under the provisions of Title 15, chapter 24, part 9, are subject to payment of the license fee.

(2) Upon the order of the board of county commissioners, the license fees may be imposed by entering

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the name of the licensee upon the assessment record of the county by the department of revenue. The license fees are payable to and must be collected by the county treasurer. When levied, the fees are a lien upon the property, both real and personal, of the licensee. If the person against whom the license fee is levied does not own real estate against which the license fee is or may become a lien, then the license fee is payable immediately upon its levy and the treasurer shall collect the fee in the manner provided by law for the collection of personal property taxes that are not a lien upon real estate.

(3) When collected, the fees must be placed in the predatory animal control fund and the fund may be expended on order of the board of county commissioners of the county for predatory animal control only. Interest earned on money in the fund must be deposited in the fund.

(4) Money from any source may be deposited in the predatory animal control fund provided for in this section to carry out the provisions of this part."

{*Internal References to 81-7-303:*
81-7-603 }

Section 4. Section 81-7-603, MCA, is amended to read:

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"81-7-603. County commissioners permitted to levy per capita license fee on cattle. (1) To defray the expense of protection, the board of county commissioners may require all owners or persons in possession of any cattle 9 months of age or older in the county ~~on the regular assessment date~~ February 1 of each year as provided in 15-24-903 to pay a per capita license fee in an amount to be determined by the board. All owners or persons in possession of cattle 9 months of age or older coming into the county after ~~the regular assessment date~~ February 1 and subject to the per capita levy under the provisions of Title 15, chapter 24, part 9, are subject to payment of the license fee.

(2) Upon the order of the board of county commissioners, the license fee may be imposed by entering the name of the licensee upon the assessment record of the county by the department of revenue. The license fee is payable to the county treasurer. When levied, the fee is a lien upon the property, both real and personal, of the licensee. If the person against whom the license fee is levied does not own real estate against which the license fee is or may become a lien, then the license fee is payable immediately upon its levy and the treasurer shall collect the fee in the manner provided by law for the

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collection of personal property taxes that are not a lien upon real estate.

(3) The fees must be placed in a predatory animal control fund separate from the fund provided for in 81-7-303. The money in the predatory animal control fund may be expended by the board of county commissioners only for the predatory animal control program. Interest earned on money in the fund must be deposited in the fund.

(4) Money from any source may be deposited in the predatory animal control fund provided for in this section to carry out the provisions of this part."

{Internal References to 81-7-603: None }

NEW SECTION. Section 5. {standard} Effective date.

[This act] is effective January 1, 2015.

NEW SECTION. Section 6. {standard} Applicability.

[This act] applies to tax years beginning after December 31, 2016.

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