

SENATE BILL NO. 62

INTRODUCED BY T. BROWN

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE REPORTING AND PAYMENT DATES FOR PER CAPITA LIVESTOCK FEES; AMENDING SECTIONS 15-24-903, 15-24-905, 15-24-906, 15-24-921, 81-6-104, 81-6-204, 81-6-209, 81-7-303, AND 81-7-603, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE."

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

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 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 by March 1 of each year~~ an electronic or written statement, under oath, listing the number of the owner's livestock and the county or counties where the livestock were located on February 1 of the same year.

(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~~ February 1."

Section 2. 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 ~~forward to the department a certified letter, complete a livestock reporting form~~ containing the name of the owner of the livestock, the number of livestock, the brand on the livestock, the ages of the livestock, the time and place at which the livestock were brought across the state line, and the county or counties into which the livestock are moved. The department of livestock shall at least once each month furnish from its own records to the department a list of the number and kind of livestock moved into each county, together with the name of the owner of the livestock."

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2 **Section 3.** Section 15-24-906, MCA, is amended to read:

3 "**15-24-906. Collection of fee on livestock.** The department, upon receipt of the ~~letter~~ livestock
4 reporting form provided for in 15-24-905 or other information that livestock ~~has~~ have been brought into a county
5 from outside of the state after February 1 in any year, shall immediately proceed under the provisions of this part."

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7 **Section 4.** Section 15-24-921, MCA, is amended to read:

8 "**15-24-921. Per capita fee to pay expenses of enforcing livestock laws.** (1) ~~In addition to~~
9 ~~appropriations made for those purposes, a~~ A per capita fee is authorized and directed to be imposed by the
10 department on all poultry and bees, all swine 3 months of age or older, and all other livestock 9 months of age
11 or older in each county of this state. The fee is in addition to appropriations and is to help pay for the purpose of
12 ~~aiding in the payment of the salaries and all expenses connected with the enforcement of the livestock laws of~~
13 ~~the state and for the payment of bounties on wild animals as provided in 81-7-104.~~

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

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

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19 **Section 5.** Section 81-6-104, MCA, is amended to read:

20 "**81-6-104. Fee -- special fund.** The county livestock protective committee may recommend to the board
21 of county commissioners the imposition of a fee in an amount not to exceed 50 cents per head on all cattle 9
22 months of age or older in the county on ~~the regular assessment date~~ February 1 of each year, as provided in
23 15-24-903, and the board of county commissioners shall impose the fee. The fee must be collected and deposited
24 by the county treasurer in a special fund to be known as the livestock special deputy fund, together with any other
25 funds made available from county, state, federal, or private sources for the purposes of this part."

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27 **Section 6.** Section 81-6-204, MCA, is amended to read:

28 "**81-6-204. Fee -- deposit of proceeds -- multiple-county district.** The district cattle protective
29 committee may recommend to the board of county commissioners the imposition of a fee in an amount not to
30 exceed 50 cents per head on all cattle 9 months of age or older in the district on ~~the regular assessment date~~

1 February 1 of each year₁ as provided in 15-24-903, and the board of county commissioners shall impose the fee.
 2 The fee must be collected and deposited in the county treasury of one of the counties in the district, selected by
 3 the district cattle protective committee, in a special fund to be known as the livestock special deputy fund, together
 4 with any other funds made available from county, state, federal, or private sources for the purposes of this part."
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6 **Section 7.** Section 81-6-209, MCA, is amended to read:

7 **"81-6-209. Fee -- deposit of proceeds -- single-county district.** The district cattle protective committee
 8 may recommend to the board of county commissioners the imposition of a fee in an amount not to exceed 50
 9 cents per head on all cattle 9 months of age or older in the district on ~~the regular assessment date~~ February 1
 10 of each year₁ as provided in 15-24-903, and the board of county commissioners shall impose the fee. The fee
 11 must be collected and deposited in the county treasury in a special fund to be known as the livestock special
 12 deputy fund, together with any other funds made available from county, state, federal, or private sources for the
 13 purposes of this part."
 14

15 **Section 8.** Section 81-7-303, MCA, is amended to read:

16 **"81-7-303. County commissioners permitted to require per capita license fee on sheep.** (1) To
 17 defray the expense of protection, the board of county commissioners of a county may require all owners or
 18 persons in possession of a sheep 1 year of age or older in the county on ~~the regular assessment date~~ February
 19 1 of each year₁ as provided in 15-24-903₁ to pay a per capita license fee in an amount to be determined by the
 20 board. All owners or persons in possession of a sheep 1 year of age or older coming into the county after ~~the~~
 21 ~~regular assessment date~~ February 1 of each year and subject to the per capita levy under the provisions of Title
 22 15, chapter 24, part 9, are subject to payment of the license fee.

23 (2) Upon the order of the board of county commissioners, the license ~~fees~~ fee may be imposed by
 24 entering the name of the licensee ~~upon~~ on the assessment record of the county by the department of revenue.
 25 The license ~~fees are~~ fee is payable to and must be collected by the county treasurer. When levied, the ~~fees are~~
 26 fee is a lien upon the property, both real and personal, of the licensee. If the person against whom the license
 27 fee is levied does not own real estate against which the license fee is or may become a lien, then the license fee
 28 is payable immediately upon its levy and the treasurer shall collect the fee in the manner provided by law for the
 29 collection of personal property taxes that are not a lien upon real estate.

30 (3) When collected, the fees must be placed in ~~the~~ a predatory animal control fund and the fund may be

1 expended on order of the board of county commissioners of the county for predatory animal control only. Interest
2 earned on money in the fund must be deposited in the fund.

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

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6 **Section 9.** Section 81-7-603, MCA, is amended to read:

7 **"81-7-603. County commissioners permitted to ~~levy~~ require per capita license fee on cattle.** (1)

8 To defray the expense of protection, the board of county commissioners may require all owners or persons in
9 possession of ~~any~~ cattle 9 months of age or older in the county on ~~the regular assessment date~~ February 1 of
10 each year, as provided in 15-24-903, to pay a per capita license fee in an amount to be determined by the board.

11 All owners or persons in possession of cattle 9 months of age or older coming into the county after ~~the regular~~
12 ~~assessment date~~ February 1 of each year and subject to the per capita levy under the provisions of Title 15,
13 chapter 24, part 9, are subject to payment of the license fee.

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

21 (3) The fees must be placed in a predatory animal control fund separate from the fund provided for in
22 81-7-303. The money in the predatory animal control fund may be expended by the board of county
23 commissioners only for the predatory animal control program. Interest earned on money in the fund must be
24 deposited in the fund.

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

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28 NEW SECTION. **Section 10. Effective date.** [This act] is effective January 1, 2016.

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30 NEW SECTION. **Section 11. Applicability.** [This act] applies to tax years beginning after December

1 31, 2015.

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