

SENATE BILL NO. 108

INTRODUCED BY F. MOORE

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A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE CALCULATION OF THE ANNUAL PER CAPITA FEE; AMENDING SECTION 15-24-922, MCA; AND PROVIDING AN EFFECTIVE DATE."

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

**Section 1.** Section 15-24-922, MCA, is amended to read:

**"15-24-922. Board of livestock to prescribe per capita fee -- refunds.** (1) The board of livestock shall annually prescribe the amount of the per capita fee to be made against livestock of all classes for the purpose indicated in 15-24-921.

(2) The per capita fee must be calculated each year to provide not more than 110% of the average annual revenue that was generated solely by the per capita fee in the 3 previous years. The calculation may not include investment income and must apply a reasonable factor for nonpayment and late payment of fees and for reimbursement to the department pursuant to 15-24-925 for collection of the fee.

(3) (a) A livestock owner who moves livestock between states is entitled to a refund of the per capita fee collected under 15-24-921 based on the number of months that the livestock have situs in Montana. The amount of the refund is equal to the ratio of the number of months that the livestock do not have situs in the state to the number of months in the year, multiplied by the original per capita fee due. A taxpayer shall apply to the board of livestock on a form prescribed by the board for a refund allowed under this subsection by January 31 of the following year. The application must include a statement showing the date when the livestock were moved out of the state.

(b) For the purposes of 15-24-921 and this section, the per capita fee may not be prorated."

NEW SECTION. **Section 2. Effective date.** [This act] is effective July 1, 2015.

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