

Montana Legislative Fiscal Division Revenue Source Profile

Updated through June 2014

Beer Tax

Revenue Description

A tax is levied on each barrel (31 gallons) of beer produced in or imported into Montana based on the amount produced. A portion of the revenue from the beer tax is returned to Native American tribes per an agreement between the Department of Revenue (DOR) and the tribes.

Statutory Reference

Tax Rate – [16-1-406, MCA](#)

Distribution – [16-1-406, MCA](#)

Date Due – end of the month and collected in the next month ([16-1-406\(2\), MCA](#))

Applicable Tax Rates

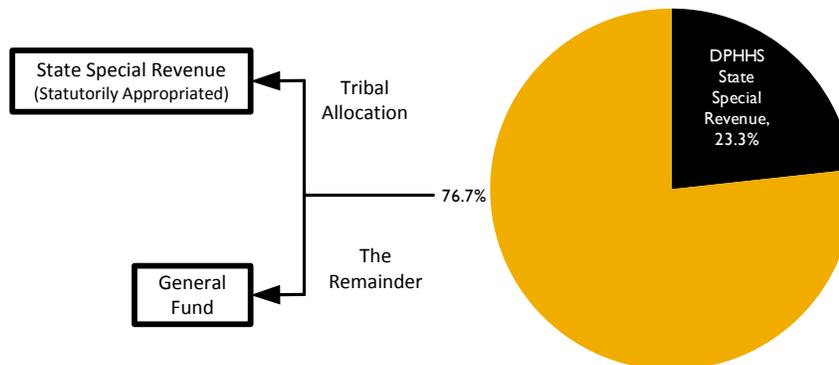
The per-barrel tax varies based on barrels of production:

- Up to 5,000 barrels – \$1.30
- 5,001 to 10,000 barrels – \$2.30
- 10,001 to 20,000 barrels – \$3.30
- Over 20,000 barrels – \$4.30

Collection Frequency: Monthly

Distribution

Beer tax revenue is distributed between the general fund and the Department of Public Health and Human Services (DPHHS) state special revenue alcohol account. The general fund portion is reduced by the amount of the tribal distribution.



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Revenue History

