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1	Option	Statute	Action Required	Potential Cost Saving	Potential Revenue	Assumptions	Links
2	\$.01 tax per water bottle	New	Legislative		\$3.6 million	In 2020 national average 45 gallons per person Average. Eight 16 oz bottles to a gallon. Montana = 8*45*1,0000.	NCSL Bottle Bill Summary
3	\$.10 per ton of logs (1,200 Board Feet)	New	Legislative		\$2,750	2020: 33,000,000 BF/1,200 = 27,500 tons * \$.10 (Industry owned. Does not include other private forest and Tribal. 71 mbf)	Montana Timber Harvest
4	Each landowner pay \$15 fee	New	Legislative		\$7.2 million	Estimated 481,000 unique owners.	
5	Hunting License Fee	Revise	Legislative		\$1.2 million	Conservation Licenses 2021: 288,000 Resident. 290,000 Non resident. \$2 fee each.	
6	Combine Districts	Allowed under Title 76, chapter 15, part 8	DNRC/Local	Yes			
7	Share District Employees		Local	Yes			
8	Marijuana Tax	Revise 16-12-111	Legislative			HB701 Fiscal note estimates estimates about \$42 million for distribution in 2023. After statutory allocations, about \$22 million to general fund.	HB701
9	Increase CD equipment rental fees	Allowed under 76-15-501	Local				
10	Leverage AIS fees		Legislative			Current AIS funding comes from nonresident vessels, hydroelectric facilities, lodging facility tax, and angler pass	
11	310 permits reimbursement/fees		Legislative/Local			Current 310 reimbursements from coal tax/general fund. Other source of state funding possible. Local CDs could charge fees	
12	Increase federal funding		Congressional				
13	Payment in Lieu of Taxes	17-3-213	Congressional/Legislative			FY2019 Federal Land Payments to MT = \$87.7 million	
14	Real Estate Transfer Fees	Constitution	Amend Constitution			Section 17. Prohibition on real property transfer taxes. The state or any local government unit may not impose any tax, including a sales tax, on the sale or transfer of real property.	
15	Grant writing Training		State/Local				
16	Conservation Stamp					See assumption for Hunting License Fee	
17	Trust Fund	Revise	Legislative			Budget surplus over \$300 million up to \$40 million a biennium deposited in trust, inviolate until \$100 million.	
18	Include urban areas in CDs	Allowed under 76-15-802	Petition/Vote				

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19	Conservation fee on closing costs for real estate	Constitution	Amend Constitution			Section 17. Prohibition on real property transfer taxes. The state or any local government unit may not impose any tax, including a sales tax, on the sale or transfer of real property.	
20	Conservation fee on second home purchases	Constitution	Amend Constitution			Section 17. Prohibition on real property transfer taxes. The state or any local government unit may not impose any tax, including a sales tax, on the sale or transfer of real property.	
21	Alternative Energy Tax	15-6-137, 15-6-8 141, 15-6-156, 15-6-157, AND 15-24-1401	Legislative		\$2 million	SB85 from 2021 would change classification of wind and solar property in tax code. The fiscal note estimated that would raise \$2.2 million a year for general fund	SB85
22	Gambling funds	23-5-610	Legislative			Video Gambling Machine Gross Income Tax earned \$63 million to general fund in 2019.	
23	Lottery Proceeds	23-7-402	Legislative			In 2020, \$8.6 million in lottery funds went to general fund. \$500,000 to scholarships	
24	Create Regional CDs	Allowed under Title 76, chapter 15, part 8	DNRC/Local	Yes			
25	Tax Touists (Lodging Tax statewide)	Title 15, chapter 65, part 1; Title 15, chapter 68, parts 1 through 8.				Lodging Facility Sales and Use Tax (General fund, tourism, historic preservation). Projected to raise \$28 million in 2022.	Tax Guide
26	Tax Tourists (general sales tax)	Title 7, chapter 6, part 15	Legislative			Resort taxes currently limited to communities of less than 5,500.	
27	Railroad tax	15-23-215	Legislative			Estimated contribution to general fund of \$4.3 million in 2021	LFD projection
28	Public Utility Tax	15-51-101	Legislative			Assume electric producers are utilities taxed. Tax of \$0.0002 per kilowatt-hour of electricity raises about \$4 million to general fund.	
29	Statewide mill formula	Title 76, chapter 15, part 5	Legislative			Current law allows each district to levy assessments	
30	General fund	Remove termination of \$1 million Transfer from 2021	Legislative		\$1 million		HB374
31	General fund	Transfer portion of any budget surplus	Legislative				