



# Revenue Interim Committee

68th Montana Legislature

PO BOX 201706  
Helena, MT 59620-1706  
(406) 444-3064  
FAX (406) 444-3036

**SENATE MEMBERS**

BECKY BEARD - Chair  
GREG HERTZ  
SHANNON O'BRIEN  
JEREMY TREBAS

**HOUSE MEMBERS**

MARK THANE - Vice Chair  
LARRY BREWSTER  
SHERRY ESSMANN  
PAUL FIELDER

**COMMITTEE STAFF**

MEGAN MOORE, Lead Staff  
JARET COLES, Staff Attorney  
LJ JENNINGS, Secretary

TO: Members of the Revenue Interim Committee

FROM: Megan Moore, Committee staff

DATE: October 20, 2023

RE: Public Utilities May Disclose State and Local Taxes on Customer Bills

This memorandum is in response to a question from Sen. Trebas about the disclosure of public utility taxes on customer bills.

Section [69-3-308](#), MCA, allows a public utility to separately disclose in a customer's bill the amount of state and a local taxes and fees assessed against the public utility and paid by the customer.

The law also requires the Public Service Commission to allow a public utility to file a rate schedule containing provisions for the automatic adjustment and tracking of Montana state and local taxes and fees paid by the public utility, except for the state income tax and the invasive species fee for hydroelectric facilities.