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# STATE OF MONTANA

GREG GIANFORTE, GOVERNOR

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## MT DEPARTMENT OF LIVESTOCK

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ANIMAL HEALTH & FOOD SAFETY DIVISION (406) 444-2043  
BRANDS ENFORCEMENT DIVISION (406) 444-2045  
CENTRALIZED SERVICES DIVISION (406) 444-4994  
EXECUTIVE OFFICE (406) 444-9321

## Memorandum

To: Jill Hamilton, Information Management Bureau Chief/Interim Division Administrator  
Department of Revenue

From: Evan Waters  
Finance & Accounting Bureau Chief

Date: November 2, 2022

Subject: Per Capita Fee on Livestock – Tax year 2023

On October 26, 2022, the Board of Livestock set the per capita fee for tax year 2023 in accordance with the provisions of §15-24-922, MCA. There were no changes from the prior year. The Board of Livestock approved the per capita rates as follows:

All Cattle	\$2.29
All Sheep and Goats	.54
All horses and Mules	5.85
All Swine	.78
All Poultry	.05
All Bees	.41
All Llamas and Alpacas	9.73
All Bison	6.38
All Domestic Ungulates	26.33
Ratites	9.73

Please note that these rates are posted on our web site at: <http://liv.mt.gov/>

As provided in §15-24-921 MCA, the revenues generated from the collection of these fees are for the operation of the Department of Livestock. As per 15-24-925 MCA, there is a 2% collection service reimbursement paid to the Department of Revenue.

Please call me at 444-4993 if you have questions. Thank you for your assistance.

CC: Board of Livestock  
Mike Honeycutt, Executive Officer – Livestock  
Brian Simonson, Deputy Executive Officer - Livestock  
Mary Croghan, Analyst and Other Debts Unit Manager