
STATE OF MONTANA

STEVE BULLOCK, GOVERNOR

DEPARTMENT OF LIVESTOCK
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DEPARTMENT OF LIVESTOCK (406) 444-7323
ANIMAL HEALTH & FOOD SAFETY DIVISION (406) 444-2043
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Memorandum

To: Jayme Carlson, Management Analyst
Department of Revenue

From: Evan Waters
Finance & Accounting Bureau Chief

Date: September 26, 2019

Subject: Per Capita Fee on Livestock – Tax year 2020

On September 25, 2019, the Board of Livestock set the per capita fee for tax year 2020 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
Gordy Conn, Property Assessment Division Administrator
Jill Hamilton, Information Management Bureau Chief/Interim Division Administrator
Kory Hofland, Property Assessment Division Deputy Administrator
Dan Olson, IT Manager - Livestock