

Date: April 26, 2022

- TO: County Treasurer and Incorporated Cities and Towns of Oil and Natural Gas Producing Counties
- FROM: Keith Broussard, Bureau Chief

SUBJECT: Distribution of Oil and Gas Natural Resource Account Funds

Please find the supporting documents for your city's or town's share of the Oil and Gas Natural Resource Account at the following website.

https://mtrevenue.gov/publications/oil-gas-distribution-reports/

Montana Code Annotated 15-36-332 1(b) and 7 directs the Department of Revenue to distribute the oil and gas natural resource account funds to the counties based on the counties' oil and gas production for distribution to the incorporated cities and towns within the county. If there is more than one incorporated city or town within the county, the city and town allocation must be distributed to the cities and towns based on their relative populations. These population numbers were obtained from the Department of Commerce census database.

At the above website, you will find a report (Oil and Gas Natural Resource Account Distributions) showing the breakdown of all entities receiving the funds. Page one shows the total oil and gas natural resource account collections along with the total distribution for each county. The following pages of this report indicate the amounts to be distributed to the incorporated cities and towns within the county. According to the Administrative Rules of Montana (ARM 2.4.201), no payments amounting to less than \$3 shall be sent unless specifically requested in writing.

If you have any questions, please feel free to give any of the following a call.

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