

BEFORE THE DEPARTMENT OF REVENUE  
OF THE STATE OF MONTANA

In the matter of the amendment of ) NOTICE OF PROPOSED  
ARM 42.21.165 pertaining to ) AMENDMENT  
Livestock Reporting Deadline )  
Revisions to Implement House Bill 66 ) NO PUBLIC HEARING  
(2023) ) CONTEMPLATED

TO: All Concerned Persons

1. The Department of Revenue proposes to amend the above-stated rule.

2. The Department of Revenue will make reasonable accommodations for persons with disabilities who wish to participate in this rulemaking process or need an alternative accessible format of this notice. If you require an accommodation, contact the department no later 5:00p.m. on January 19, 2024, to advise us of the nature of the accommodation you need. Please contact Todd Olson, Department of Revenue, Director's Office, P.O. Box 7701, Helena, Montana 59604-7701; telephone (406) 444-7905; fax (406) 444-3696; or e-mail todd.olson@mt.gov.

3. The rule as proposed to be amended provides as follows, new matter underlined, deleted matter interlined:

42.21.165 LIVESTOCK REPORTING AND PER CAPITA FEE PAYMENT

(1) and (2) remain the same.

(3) Livestock owners that bring livestock into the state after February 1 of the current year are required to complete and submit a livestock reporting form to the department. ~~The department will use the information provided by the livestock owner to mail them a reporting form in~~ by March 1 of the following year.

(4) remains the same.

(5) Per capita livestock fee payments are due to the department by ~~May 31~~ March 1 of the reporting year. Livestock owners may be entitled to a per capita fee refund from the Montana Department of Livestock (DOL), under the provisions of 15-24-922, MCA, for livestock located out of the state during the reported tax year.

(6) The department provides ~~DOL has access to the department's~~ with livestock reporting and billing/payment data for compliance purposes. If ~~the~~ DOL determines that a livestock owner has not been reporting their livestock counts to the department as required, ~~the~~ DOL may provide the department with estimated livestock type and counts and the department will use this information to bill the livestock owner for the per capita livestock fees.

AUTH: 15-1-201, MCA

IMP: 15-24-903, 15-24-905, 15-24-921, 15-24-922, 15-24-925, 87-4-406,  
MCA

REASONABLE NECESSITY: The 68th Montana Legislature enacted House Bill 66 (HB 66). HB 66 amended 15-24-905 and 15-24-921, MCA, which revised the livestock per capita fee payment due date, provides a grace period for reporting livestock brought into the state, and made the livestock per capita fee payment due date the same as the reporting due date. Based on these enactments, it is necessary for the department to amend ARM 42.21.165(3), (5), and (6) to align the rule with the amended statutes. The department also proposes to amend references to the Department of Livestock (DOL) in (6) to remove the word "the," which is consistent in style with other department rules.

4. Concerned persons may submit their data, views, or arguments concerning the proposed action in writing to Todd Olson, Department of Revenue, Director's Office, P.O. Box 7701, Helena, Montana 59604-7701; telephone (406) 444-7905; fax (406) 444-3696; or e-mail [todd.olson@mt.gov](mailto:todd.olson@mt.gov) and must be received no later than 5:00 p.m., February 12, 2024.

5. If persons who are directly affected by the proposed action wish to express their data, views, or arguments orally or in writing at a public hearing, they must make written request for a hearing and submit this request along with any written comments to Todd Olson, Department of Revenue, Director's Office, P.O. Box 7701, Helena, Montana 59604-7701; telephone (406) 444-7905; fax (406) 444-3696; or e-mail [todd.olson@mt.gov](mailto:todd.olson@mt.gov) and must be received no later than 5:00 p.m., February 12, 2024.

6. If the agency receives requests for a public hearing on the proposed action from either 10 percent or 25, whichever is less, of the persons directly affected by the proposed action; from the appropriate administrative rule review committee of the Legislature; from a governmental subdivision or agency; or from an association having not less than 25 members who will be directly affected, a hearing will be held at a later date. Notice of the hearing will be published in the Montana Administrative Register. The department estimates the number of those directly affected by this rule action to be 15,000 persons based on the number of returns filed for 2023. The number of hearing requests necessary for the department to conduct a public hearing shall be 25, which is less than ten percent of the number of persons affected.

7. The department maintains a list of interested persons who wish to receive notices of rulemaking actions proposed by this agency. Persons who wish to have their name added to the list shall make a written request that includes the name, email, and mailing address of the person to receive notices and specifies for which program the person wishes to receive notices. Notices will be sent by e-mail unless a different mailing preference is noted in the request. Such written request may be mailed or delivered to the contact person in 4 above or may be made by completing a request form at any rules hearing held by the department.

8. An electronic copy of this notice is available through the Secretary of State's web site at [sosmt.gov/arm/register/](http://sosmt.gov/arm/register/).

9. The bill sponsor contact requirements of 2-4-302, MCA, have been fulfilled. The primary bill sponsor was contacted by email on December 28, 2023.

10. With regard to the requirements of 2-4-111, MCA, the department has determined that the amendment of the above-referenced rule will not significantly and directly impact small businesses.

/s/ Todd Olson  
Todd Olson  
Rule Reviewer

/s/ Brendan Beatty  
Brendan Beatty  
Director of Revenue

Certified to the Secretary of State January 2, 2024.