



ADMINISTRATIVE RULES OF MONTANA



42.21.165 LIVESTOCK REPORTING AND PER CAPITA FEE PAYMENT

- (1) A livestock owner or the livestock owner's agent must submit a livestock reporting form, electronically or in writing, to the department no later than March 1 annually.
- (2) The reporting form required in (1) must list the livestock type and count, by county, where livestock are located on February 1. For all poultry and honey bees, swine 3 months of age or older, and all other livestock 9 months of age or older, the livestock owner/producer shall report the number of animals within each of the following established categories:
 - (a) horses, mules, and asses (ponies, donkeys, burros);
 - (b) cattle (heifer and steer calves 9 months and older, yearlings, cows, and bulls);
 - (c) domestic bison;
 - (d) sheep;
 - (e) swine;
 - (f) goats;
 - (g) poultry (chickens, turkeys, geese, ducks, and other domestic birds raised as food or to produce feathers);
 - (h) honey bee hives;
 - (i) alternative livestock (privately owned caribou, mule deer, whitetail deer, elk, moose, antelope, mountain sheep, mountain goats indigenous to Montana);
 - (j) ostriches, emus, and rheas; and
 - (k) llamas and alpacas.
- (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 by March 1 of the following year.
- (4) If a livestock owner fails to submit a completed livestock reporting form by the March 1 deadline, the department shall use the owner's reported or estimated livestock counts from the previous year to estimate the livestock type and count for the current year.
- (5) Per capita livestock fee payments are due to the department by 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 with livestock reporting and billing/payment data for compliance purposes. If DOL determines that a livestock owner has not been reporting their livestock counts to the department as required, 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.

Authorizing statute(s): 15-1-201, MCA

Implementing statute(s): 15-24-903, 15-24-905, 15-24-921, 15-24-922, 15-24-925, 87-4-406, MCA

History: NEW, 2011 MAR p. 345, Eff. 3/11/11; AMD, 2014 MAR p. 2991, Eff. 12/12/14; AMD, 2015 MAR p. 2322, Eff. 1/1/16; AMD, 2017 MAR p. 1672, Eff. 9/23/17; AMD, 2019 MAR p. 2059, Eff. 11/9/19; AMD, 2024 MAR p. 477, Eff. 3/9/24.