STATE OF MONTANA

GREG GIANFORTE, GOVERNOR

MT DEPARTMENT OF LIVESTOCK
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Memorandum

To: Pete Quist, Unit Manager, DOR
Department of Revenue

From: Evan Waters
Finance & Accounting Bureau Chief

Evan Waters Digitally signed by Evan Waters
Date: 2026.10.13 10:38:37 -06'00'

Date: October 13, 2026

Subject: Per Capita Fee on Livestock – Tax year 2027

On October 8, 2026 the Board of Livestock set the per capita fee for tax year 2027 in accordance with the provisions of §15-24-922, MCA. The Board of Livestock approved the per capita rates as follows:

All Cattle	$2.58
All Sheep and Goats	.61
All horses and Mules	6.58
All Swine	.88
All Poultry	.07
All Bees	.45
All Llamas and Alpacas	10.94
All Bison	4.89
All Domestic Ungulates	29.63
Ratites	10.94

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: Mike Honeycutt, Executive Officer – Livestock
Brian Simonson, Deputy Executive Officer – Livestock
Jill Hamilton, Information Management Bureau Chief