

Fiscal Note 2027 Biennium

Bill#/Title: HB0549.01	: Allowing for distillery w	arehouse receip	ots	
Primary Sponsor: Kerri Seekins-Crowe		Status:	As Introduced	
☐ Included in the Executive Budget	☐ Needs to be included	in HB 2	☐ Significant Local Gov Impact	
☐ Significant Long-Term Impacts	☐ Technical Concerns		☐ Dedicated Revenue Form Attached	
ξ.	FISCAL SU	MMARY		
	FY 2026 Difference	FY 2027 Difference	FY 2028 Difference	FY 2029 Difference
Expenditures General Fund (01)	\$0	\$0	\$0	\$0
Revenues General Fund (01)	\$0	\$0	\$0	\$0
Net Impact General Fund Balance	\$0	\$0	\$0	\$0

Description of fiscal impact

HB 549 allows a licensed distillery located in Montana to issue or sell warehouse receipts to any person. The bill specifies that the ownership in a warehouse receipt does not constitute ownership, control, or affiliation in the distillery. It also allows a warehouse receipt to be resold to any person and specifically prohibits the department from requiring warehouse receipts to be reported with the exception for income tax enforcement. No fiscal impact is anticipated for the Department of Revenue.

FISCAL ANALYSIS

Assumptions

1. No fiscal impact to the general fund.

Sponsor's Initials

2.20.2025

Date

Budget Director's Initials

2/20/2025

Date