



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2027 Biennium

Bill#/Title: HB0767.01: Revise county predator control laws to include goats

Primary Sponsor: Julie Darling 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

### FISCAL SUMMARY

	<u>FY 2026</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>	<u>FY 2028</u> <u>Difference</u>	<u>FY 2029</u> <u>Difference</u>
<b>Expenditures</b>				
General Fund (01)	\$0	\$0	\$0	\$0
<b>Revenues</b>				
General Fund (01)	\$0	\$0	\$0	\$0
<b>Net Impact</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>General Fund Balance</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

### Description of fiscal impact

HB 767 allows counties to elect to administer a predator animal control program for the protection of goats. The Department of Revenue would place the per capita fee for goats on property tax bills. Counties would receive and expend the funds for the protection of goats. There is no fiscal impact to the state.

### FISCAL ANALYSIS

#### Assumptions

#### Department of Livestock

1. Predator control programs in this section of MCA are organized and administered by the counties.

#### Department of Revenue

2. HB 767 allows county commissioners to establish a predatory animal control program for the protection of goats.
3. If established, the county commissioners may require owners of goats 1 year of age or older in the county to pay a per capita license fee to the credit of this special revenue account.
4. The Department of Revenue assists counties in levying this fee through certifying the number of the various livestock that the per capita fee is assessed against and associating these fees with property tax records.
5. These per capita numbers are self-reported to the department via 15-24-903, MCA, and collected by the county treasurer.
6. The predatory animal per capita fees are currently assessed against sheep and cattle. Collectively these fees raised a total of over \$900,000 in Tax Year 2024.
7. It is unknown how many counties would adopt a per capita fee, how many goats would be subject to the fee, or what the per capita fee would be set at in order to formulate a fiscal estimate of how much revenue might be raised from this new option.

8. The Department of Revenue can conduct the collection of per capita fees for goats within existing resources.

**Effect on County or Other Local Revenues or Expenditures**

If a county or group of counties elected to implement a predatory animal control program for the protection of goats, then funds would be received and expended at the county level for predator control functions.



Sponsor's Initials



Date



Budget Director's Initials

3/1/2025

Date