



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2027 Biennium

Bill#/Title: SB0054: Require certain tax payments to be made electronically

Primary Sponsor: Wylie Galt 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 Difference</u>	<u>FY 2027 Difference</u>	<u>FY 2028 Difference</u>	<u>FY 2029 Difference</u>
Expenditures				
General Fund (01)	\$0	\$0	\$0	\$0
Revenues				
General Fund (01)	\$0	\$0	\$0	\$0
Net Impact	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
General Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of fiscal impact

Senate Bill 54 proposes amendments to 15-1-802 and 15-1-803, MCA. The amendment to 15-1-802, MCA, reduces the threshold for the amount of taxes due that must be paid electronically from \$500,000 (current) to \$50,000. The amendments to 15-1-803, MCA, clarify the rules necessary for administration of this provision.

FISCAL ANALYSIS

Assumptions

1. SB 54 should facilitate payments for taxpayers and for administrative processing of taxes. There is no fiscal impact to the state.

NO SPONSOR SIGNATURE

Sponsor's Initials

Date

1/10/25

Budget Director's Initials

1/7/2025

Date