



**Mike Kadas**  
Director

# Montana Department of Revenue



**Steve Bullock**  
Governor

Date: January 29, 2014

TO: County Treasurer and Incorporated Cities and Towns of  
Oil and Natural Gas Producing Counties

FROM: Lee Baerlocher, Bureau Chief

SUBJECT: Distribution of Oil, Gas, and Coal Natural Resource Account Funds

Please find the supporting documents for your county's or city's share of the Oil, Gas and Coal Natural Resource Account at the following web site.

[http://revenue.mt.gov/home/local\\_governments](http://revenue.mt.gov/home/local_governments). Then click on the Oil and Gas Distribution Reports tab.

Montana Code Annotated 15-36-332 1(b) and 7 directs the Department of Revenue to distribute the oil and gas funds to the counties based on the counties' oil and gas production. Of the distribution to a county, 1/3 must be distributed to the county government and 2/3 must be distributed to incorporated cities and towns within the county. If there is more than one incorporated city or town within the county, the city and town allocation must be distributed to the cities and towns based on their relative populations. These population numbers were obtained from the Department of Commerce census database.

At the above web site, you will find a report showing the breakdown of all entities receiving the funds. Page one shows the total oil and gas natural resource account collections along with the total distribution for each county. The following pages indicate the amounts distributed to the county government and the incorporated cities and towns within the county. According to the Administrative Rules of Montana (ARM 2.4.201), no payments amounting to less than \$3 shall be sent unless specifically requested in writing.

If you have any questions, please feel free to give any of the following a call.

Van Charlton (406-444-3584), Keith Broussard (406-444-3585), Melissa Quigley (406-444-3777), Dale Smith (406-444-6958), Josh Kamensky (406-444-3501), Kelli Barcus (406-444-6921), Tyler Flaig (406-444-5877).