

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment of) NOTICE OF AMENDMENT
ARM 42.21.160 and 42.21.165)
pertaining to livestock reporting and)
per capita fees - honey bees)

TO: All Concerned Persons

1. On August 4, 2017, the Department of Revenue published MAR Notice No. 42-2-971 pertaining to the public hearing on the proposed amendment of the above-stated rules at page 1277 of the 2017 Montana Administrative Register, Issue Number 15.

2. On August 24, 2017, a public hearing was held to consider the proposed amendment. Bob Story, Montana Taxpayers Association, appeared and testified at the hearing. No written comments were received.

3. The department amends ARM 42.21.160 as proposed.

4. Based upon the comments received, the department amends ARM 42.21.165 as proposed, but with the following changes from the original proposal, new matter underlined, deleted matter interlined:

42.21.165 LIVESTOCK REPORTING AND PER CAPITA FEE PAYMENT

(1) through (2)(a) remain as proposed.

(b) cattle (heifer and steer calves 9 months and older, yearlings, ~~heifers,~~ ~~steers~~, cows, and bulls);

(c) through (6) remain as proposed.

5. A summary of the comments received and the department's response is as follows:

COMMENT 1: Bob Story, Executive Director of the Montana Taxpayers Association, testified that the proposed amendments are great, for the most part, but the new language defining the term "cattle" in ARM 42.21.165(2)(b) should be changed for better clarification. He commented that people know what yearlings, cows, and bulls are, but the department should consider adding the word "calves" after heifers and steers because livestock owners sometimes do not sell their heifer and steer calves by the February 1 reporting date and they should be reporting them for per capita fee purposes if they are 9 months of age or older.

RESPONSE 1: The department appreciates Mr. Story's input and also consulted with the Montana Department of Livestock (DOL) regarding his suggestion. The DOL agreed and the department has further amended ARM 42.21.165(2)(b) to include the recommended language to achieve better clarity.

/s/ Laurie Logan
Laurie Logan
Rule Reviewer

/s/ Mike Kadas
Mike Kadas
Director of Revenue

Certified to the Secretary of State September 11, 2017.