

MONTANA DEPARTMENT OF LIVESTOCK

Here to serve the people of Montana and its livestock industry.

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Centralized Services

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Contact Information

Department of Livestock
Centralized Services
Division
PO BOX 202001

Livestock Per Capita Fees

Per Capita Rates

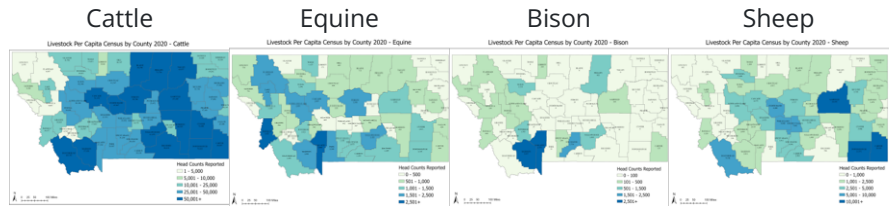
Cattle	\$ 2.29
Sheep and Goats	\$ 0.54
Horses and Mules	\$ 5.85
Swine	\$ 0.78
Poultry	\$ 0.05
Bees	\$ 0.41
Llamas and Alpacas	\$ 9.73
Bison	\$ 6.38
Domestic Ungulates (alternative livestock)	\$26.33
Ratites	\$ 9.73

Helena, Montana 59620-2001

[Email](#)

Livestock Per Capita Census Data - 2020

Click an image below to display a larger version of the map.



Per Capita Fee Information

- [Per Capita Fee on Livestock - Tax Year 2022](#)
- [Per Capita Fee on Livestock - Tax Year 2021](#)
- Per capita fee payments are due May 31.
- Livestock owners can report livestock and pay per capita fees at the same time.

There are two ways to report livestock:

- Report livestock online: [Livestock Reporting and Per Capita Fee Payment](#)
- Mail a completed [livestock reporting form](#)

For additional information visit the [Department of Revenue](#) website or call (406) 444-6900 or Montana Relay at 711 for hearing impaired.

What are per capita fees?

The Board of Livestock annually sets the livestock per capita fee rates. The Department of Revenue collects livestock numbers and per capita fees on behalf of the Department of Livestock.

Per capita fees are per-head fees charged on livestock. Authorized by Montana Code Annotated 15-24-921, per capita fees are assessed on "all poultry and honey bees, all swine three months of age or older, and all other livestock nine months of age or older." The fees help fund the department's animal health programs, brands enforcement, theft investigation and recovery, and predator control.

Per capita fees are user-generated, and are an important component of the department's budget. Other user-generated fees are derived from brand enforcement, lab testing and milk inspection fees. Overall, user-generated fees account for about three-quarters of the department's annual budget, with the remainder coming from state general fund and federal funds.

Per capita fees are unique in that livestock owners are responsible for "self-reporting" the number of livestock they own to the Department of Revenue, which bills and collects the fee for the Department of Livestock. Livestock

owners must report the number of livestock owned on February 1 to the Department of Revenue. Even if you own just one horse and a few chickens, or owned and reported last year but no longer do, you still need to report. Report your livestock in the county where the livestock are located on February 1. The Department of Revenue will then send out a bill, which is due May 31.

Everyone benefits from programs funded by per capita fees. Livestock producers benefit from programs to monitor animal health, monitor and restrict livestock imports, track animal movements, prevent and investigate livestock theft, and manage predators. The general public benefits from programs that prevent the spread of animal diseases to humans.

Nonpayment of the per capita fee can result in interest charged on the unpaid balance, which can be deducted from tax returns or result in collection efforts. Livestock owners who have not paid per capita fees can obtain a [livestock reporting form](#), which can be used to report the number of livestock owned.

Refunds:

Complete the following form to request a per capita fee refund for livestock which was located out of state during reported tax year.

- [Per Capita Fee Refund Form](#)
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- [15-24-903 MCA - Duty of owner to assist in assessment.](#)
- [15-24-921 MCA - Per capita fee to pay expenses of enforcing livestock laws.](#)
- [15-24-922 MCA - Board of livestock to prescribe per capita fee - refunds.](#)