



Local Government Services

State Financial Services Division
Department of Administration
125 North Roberts, Helena, MT

DATE: December 12, 2025

TO: County Treasurers

RE: County Treasurer's Collection Manual

In accordance with Montana Code Annotated section 7-6-2141, the Montana Department of Administration (DOA) must prepare and distribute a county collections manual to county treasurers, setting forth the procedures and forms to be used by the counties in collecting revenue for the state. The manual must be revised at least biennially.

To satisfy that requirement, we provide the County Treasurer's Collection Manual for easy download on the DOA Local Government Services Bureau [website](#). The manual serves as a quick reference and guide to the collection of revenue for the State of Montana.

The County Treasurer's Collection Manual has been updated for legislation passed from the 2024-2025 Legislative Session.

If you have any questions or concerns, please reply to LGSBHelp@mt.gov.

Sincerely,

Local Government Services
State Financial Services Division
Montana Department of Administration



COUNTY COLLECTIONS MANUAL TO COUNTY TREASURERS

REVISION DECEMBER 2025

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GENERAL INFORMATION

County treasurers are responsible for the collection and distribution of various revenue sources, including revenues of the county and revenues of other governments. Other governments the county may collect revenues for may include incorporated cities and towns, school districts, special purpose districts, and the State of Montana. For some of these entities, such as incorporated cities and towns and the State of Montana, the county remits collections to them on a monthly basis. For other entities, such as school districts and some types of special purpose districts, county treasurers retain in custodial funds the moneys of the other governments indefinitely. In these latter situations, the county acts as if it were the other government's banking institution.

Although money collected by the county treasurer for other governments are not recorded as revenue to the county under generally accepted accounting principles, they are receipted by the county, credited to custodial funds maintained by the county, deposited in county bank accounts, and invested along with other county money. The receipt of these moneys by the county treasurer is required by state statute and the distribution of this money must be made in the manner required by state statute.

Some of the money received by county treasurers must be allocated between the county and other governments. For example, the county collects property taxes of the county and of other taxing units at the same time. While the county records the portions attributable to county levies (general, road, bridge, poor, etc.) as county revenue, the county records the taxes imposed by other taxing units (incorporated cities and towns, school districts, or the State university system, etc.) as receipts in its custodial funds.

Similarly, justice court fines are collected and distributed 50% to the county general fund and 50% to the State. The county records its portion of the fines as general fund revenues and receipts the other 50% in a custodial fund to be remitted monthly to the State.

Many of the collections to be deposited in custodial funds should have a designated fund number assigned to them, as established in the Department of Administration's Budgetary, Accounting and Reporting System (BARS) for Montana Cities, Towns and Counties. The BARS chart of accounts can be found at https://sfsd.mt.gov/LGSB/Accounting-AFRResources/01_BARSChartofAccount.

COLLECTIONS REMITTED TO THE STATE

Non-Motor Vehicle Collections are reported to the State on the "County Collection Report to the Department of Revenue." See below for a table of the collections included on this remittance form. For more information, see <http://svc.mt.gov/dor/ccreport/default.aspx>.

Motor Vehicle Collections are reported to the Department of Justice, Motor Vehicle Division on the Montana Enhanced Registration & Licensing Information Network (MERLIN). These collections include motor vehicle fees and taxes, as well as fees collected for drivers' licenses. See Motor Vehicle Fees/Taxes and Distribution Schedule further below.

Monthly Reporting to the State: By the 20th of each month, the county treasurer shall remit to the Departments of Revenue and Justice all money belonging to the state that was collected during the preceding month, except as follows for Department of Revenue reports:

1. By June 20, the county treasurer shall remit an estimate of all money belonging to the State that was collected by June 15, in addition to the amount collected during May.
2. By July 15, the county treasurer shall remit all money collected during the remainder of June.
3. Counties may be assessed an interest charge of 10% a year on all money not remitted by the prescribed time.

MCA 15-1-504

Investment and Remittance of School-Related Tax Collections: The county treasurer is required to invest, within three working days of receipt, money received from the following sources. The money must be invested until the working day before it is required to be distributed to school districts or remitted to the State. All investment income must be deposited proportionately in the funds established to account for the taxes received.

- (a) the basic county tax for elementary equalization (33 mills) (BARS Fund No. 7529);
- (b) the basic county tax for HS equalization (22 mills) (BARS Fund No. 7531);
- (c) the county tax levy in support of the transportation schedules (BARS Fund No. 7820); and
- (d) the county tax levy in support of the elementary and high school district retirement obligations (BARS Fund Nos. 7840 & 7830, respectively).

MCA 20-9-212(12)

Note: Investment income from these sources should be reported on the Office of Public Instruction's Form FP-6b, "County Treasurer's Report of County Wide School Funds" as a "Non-Tax Source."

The county treasurer is required to remit the interest earned on the basic county tax for elementary education (33 mills) and the basic county tax for high school equalization (22 mills) to the State on a monthly basis.

MCA 20-9-212(13)

The following schedules include collections made by the county treasurer that are to be remitted, in part or in whole, to the State.

TABLE OF COLLECTIONS REMITTED TO THE STATE COUNTY COLLECTION REPORT TO THE DEPARTMENT OF REVENUE	
<i>Property Taxes & Related Non-Tax Collections</i>	
University System Tax Levy MCA 15-10-109 MCA 15-1-402(4)(b) – Centrally Assessed Protested Property Tax MCA 7-6-103 – Payment in Lieu of Taxes (PILT) BARS Fund #7521 – ad valorem tax, including protested portion BARS Fund #7522 – associated non-levy collections BARS Fund #7523 – total from tax increment financing districts, including protested portion BARS Fund #7535 – Coal gross proceeds-non-levy revenue BARS Fund #7543 – Federal PILT-non-levy revenue	6 Mills - Levied upon the taxable value of all real and personal property subject to taxation in the state, for the support, maintenance, and improvement of the Montana university system. The funds raised from the levy must be remitted to the State. Property taxes that are levied by the state against property that is centrally assessed pursuant to 15-23-101 (Prior to 7/1/2026):and any protested taxes in a school district that has elected to waive its right to protested taxes in a specific year pursuant to 15-1-409 must be remitted by the county treasurer to the State.
State Equalization Aid Levy MCA 20-9-360 MCA 15-1-402(4)(b) – Centrally Assessed Protested Property Tax MCA 7-6-103 – Payment in Lieu of Taxes (PILT) BARS Fund #7527 – ad valorem tax, including protested portion BARS Fund #7528 – associated non-levy collections BARS Fund #7544 – Federal PILT-non levy revenue	40 Mills - Levied upon all taxable property within the state, except property (motor vehicles) for which a tax or fee is required. Proceeds of the levy must be remitted to the State, for state equalization aid to the public schools of Montana. See “University System Tax Levy”, above, for discussion on centrally assessed protested property tax.

TABLE OF COLLECTIONS REMITTED TO THE STATE COUNTY COLLECTION REPORT TO THE DEPARTMENT OF REVENUE	
Basic County Tax for Elementary Equalization MCA 20-9-331 MCA 20-9-212 MCA 15-1-402(4)(b) - Centrally Assessed Protested Property Tax MCA 7-6-103 – Payment in Lieu of Taxes (PILT) MCA 17-3-213 – Allocation of Forest Reserve Funds MCA 17-3-221 – Taylor Grazing Act BARS Fund #7529 – ad valorem tax, including protested portion BARS Fund #7530 – associated non-levy collections, including investment earnings (see MCA 20-9-331(2)) BARS Fund #7538 – Coal gross proceeds-non-levy revenue BARS Fund #7542 – Federal Forest Reserve-non-levy revenue BARS Fund #7546 – Federal PILT-non-levy revenue BARS Fund #7550 – Federal Fish/Wildlife-BLM Grazing-non-levy revenue	33 Mills - Levied upon all taxable property within the county, except for property (motor vehicles) subject to a tax or fee, for the purposes of elementary equalization and state BASE funding program support. The revenue collected from this levy is initially remitted in total to the State, and the State apportions the revenues on a quarterly basis to the school districts in the county. See “University System Tax Levy” above for discussion on centrally assessed protested property tax.

TABLE OF COLLECTIONS REMITTED TO THE STATE COUNTY COLLECTION REPORT TO THE DEPARTMENT OF REVENUE	
Basic County Tax for High School Equalization MCA 20-9-333 MCA 20-9-212 MCA 15-1-402(4)(b) – Centrally Assessed Protested Property Tax MCA 7-6-103 – Payment in Lieu of Taxes (PILT) MCA 17-3-213 – Allocation of Forest Reserve Funds BARS Fund #7531 – ad valorem tax, including protested portion BARS Fund #7532 – associated non-levy collections, including investment earnings (see MCA 20-9-333(2)) BARS Fund #7537 – Coal gross proceeds-non-levy revenue BARS Fund #7541 – Federal Forest Reserve-non-levy revenue BARS Fund #7545 – Federal PILT-non-levy revenue	<p>22 Mills – Levied upon all taxable property within the county, except for property (motor vehicles) subject to a tax or fee, for the purposes of high school equalization and state BASE funding program support. The revenue collected from this levy is initially remitted in total to the State, and the State apportions the revenues on a quarterly basis to the school districts in the county.</p> <p>See “University System Tax Levy”, above, for discussion on centrally assessed protested property tax.</p>
Vo-Tech Millage MCA 20-25-439 MCA 20-9-212(11) MCA 15-1-402(4)(b) – Centrally Assessed Protested Property Tax BARS Fund #7533 – ad valorem tax, including protested portion BARS Fund #7534 – associated non-levy collections	<p>1 ½ Mills - Levied upon all taxable property, real and personal, located within Cascade, Lewis and Clark, Missoula, Silver Bow, and Yellowstone Counties. The county treasurer shall remit the receipts from this tax to the State, & the funds must be distributed for vocational technical education on the basis of budgets approved by the board of regents.</p>

TABLE OF COLLECTIONS REMITTED TO THE STATE COUNTY COLLECTION REPORT TO THE DEPARTMENT OF REVENUE	
<i>Court Fees, Fines & Forfeitures</i>	
Criminal Jury Reimbursement MCA 46-18-232 & 235 BARS Fund #7448	A court may require a convicted defendant in a felony or misdemeanor case to pay costs, including the costs of jury service. Money collected by a court as a result of the assessment of costs under the provisions of 46-18-232 must be paid by the clerk of district court to the State.
Fines – Board of Outfitters - REPEALED MCA 37-47-344 BARS Fund #7449	Repealed effective 5/3/2023: A person who violates any provision of Title 37, Chapter 47 (Outfitters & Guides) is guilty of a misdemeanor and is punishable, unless otherwise specified, by a fine not exceeding \$500.
Drug Forfeitures MCA 44-12-213 BARS Fund #7450	Whenever property is seized, forfeited, and sold under the provisions of Title 44, Chapter 12 (Seizures Related to Controlled Substances), the net proceeds of the sale must be distributed first to individuals with interests in the property and, if property was seized by a state employee, the remainder must be remitted to the State.
J.P. Fines/Forfeitures MCA 3-10-601 BARS Fund #7451	Generally, all fines, penalties, and forfeitures that are required to be imposed, collected, or paid in a justice's court must be paid to the county treasurer, who shall distribute the money received 50% to the State and 50% to the county general fund.
Driver's License Reinstatement Fee MCA 61-5-218 MCA 61-2-107 BARS Fund #7452	A person whose driver's license/privilege has been suspended or revoked shall pay a reinstatement fee of \$200 to the State to have the driver's license or driving privilege reinstated.
FWP OHV & ATV Registration Fines MCA 23-2-807 BARS Fund #7454	The failure to display a valid decal indicating that the fees and taxes have been paid on off-highway vehicles is a misdemeanor punishable by a fine of \$50 . The fine must be transmitted to the State.
FWP Boat Registration Fine MCA 23-2-519 BARS Fund #7455	Failure to pay the registration fee on boats or watercraft is a misdemeanor, punishable by a fine equal to four times the registration fee that is due. All fines collected must be distributed 50% to the county general fund and 50% to the State.

TABLE OF COLLECTIONS REMITTED TO THE STATE COUNTY COLLECTION REPORT TO THE DEPARTMENT OF REVENUE	
FWP Underwater Diver Fine MCA 23-2-507 & 525 BARS Fund #7456	Violations of any section of Title 23, Chapter 2, Part 5 (Recreation, Boats) are a misdemeanor and shall be punishable by a fine or imprisonment or both. All fine and bond forfeitures, except those paid to a justice's court, must be transmitted to the State. If 23-2-525(4)** is violated, State laws related to restitution apply. **A person may not operate a motorboat within 200 feet of a tow-float or buoy displaying a "diver-down" symbol.
State Lands Use Permit Fine MCA 77-1-801, 804, & 806 MCA 87-1-601(8) BARS Fund #7457	All persons must obtain an annual recreational use license (effective 7/1/2023) or conservation license to use state lands for general recreational purposes. Effective 7/1/2023: A person found in violation on a second or later offense is guilty of a misdemeanor and shall be fined. Prior to 7/1/2023: A violator is guilty of a misdemeanor and shall be fined or imprisoned or both. Fines and bond forfeitures must be remitted to the State.
Court Surcharge – Court Information Technology MCA 3-1-317 BARS Fund #7458	All courts of original jurisdiction shall impose a \$10 user surcharge in addition to other court costs, fees or fines. The surcharge must be forwarded to the State to be used for state funding of court information technology.
Fines – Dangerous Drugs MCA 45-9-130 BARS Fund #7459	The court shall fine each person found to have possessed or stored dangerous drugs 35% of the market value of the drugs as determined by the court. The fine must be transmitted by the clerk of court to the State.
Fines – Campgrounds, etc. MCA 50-52-105 BARS Fund #7460	A person violating a provision of Title 50, Chapter 52 (Tourist Campgrounds and Trailer Courts) is guilty of a misdemeanor and upon conviction shall be fined. Fines, except justice's court fines, must be paid to the county treasurer who shall send all fines collected to the State.

TABLE OF COLLECTIONS REMITTED TO THE STATE COUNTY COLLECTION REPORT TO THE DEPARTMENT OF REVENUE	
Clerk of District Court Fees MCA 25-1-201 & 202 MCA 50-15-301 BARS Fund #7461	<p>See CO14, County Offices/Boards, for a listing of fees that the clerk of district court collects. Generally, fees collected by the clerk of district court must be remitted in total to the State general fund. (Exceptions to this general rule are noted below – although the entire fee is remitted to the State, the fee is further allocated for specific purposes once received by the State.)</p> <p>In addition to other filing fees, the following fees must be paid to the clerk of the district court at the time of filing a civil action in the district court:</p> <ul style="list-style-type: none"> (a) a fee of \$20; and (b) if the action is brought pursuant to 40-6-701, in addition to the fee required under subsection (a), a fee of Effective 7/1/2023: \$6 (prior to 7/1/2023: \$5). <p>The fees must be forwarded by the clerk to the department of revenue for deposit in the state general fund.</p>
Petition for Adoption MCA 25-1-201(1)(q) BARS Fund #7462	<p>The clerk of district court shall collect \$75 for filing a petition for adoption, which must be remitted to the State.</p>
Commencement of Actions & Proceedings MCA 25-1-201(1)(a) & (5) BARS Fund #7463	<p>The clerk of district court shall collect \$90 at the commencement of each action or proceeding, except a petition for dissolution of marriage, from the plaintiff or petitioner, which must be remitted to the State.</p>
Petition for Dissolution of Marriage MCA 25-1-201(1)(a) & (3)(a) BARS Fund #7464	<p>The clerk of district court shall collect \$170 for filing a petition for dissolution of marriage, which must be remitted to the State.</p>
Petition for Legal Separation MCA 25-1-201(1)(a) & (3)(b) BARS Fund #7465	<p>The clerk of district court shall collect \$150 for filing a petition for legal separation, which must be remitted to the State.</p>

TABLE OF COLLECTIONS REMITTED TO THE STATE COUNTY COLLECTION REPORT TO THE DEPARTMENT OF REVENUE	
District Court Fines, Assessments, Payments and Forfeitures MCA 3-15-205 MCA 46-8-114 MCA 46-9-511 MCA 46-18-231 & 232 MCA 46-18-603 BARS Fund #7466	<p>The referenced MCA sections address:</p> <ul style="list-style-type: none"> • The costs of impaneling a jury • The costs of assigned counsel • The forfeiture of bail in a felony case • If an offender has been found guilty of an offense, fines (effective 10/1/2023) and interest as set forth in 46-18-231. • Costs assessed against a convicted defendant in a felony or misdemeanor case, as defined in 25-10-201, plus costs of jury service, costs of prosecution, and the cost of pretrial, probation, or community service supervision. <p>All fines and forfeitures collected must be applied to the payment of the costs of the case in which the fine is imposed or the forfeiture incurred. After those costs are paid, the remainder, if not paid to a justice's court or otherwise provided by law, must be forwarded to the State.</p>
Montana Law Enforcement Academy Surcharge MCA 3-1-318 BARS Fund #7467	<p>All courts of limited jurisdiction shall impose a \$10 surcharge on a defendant who is convicted of criminal conduct under state statute or who forfeits bond. This surcharge must be imposed in addition to other court costs, fees, or fines, and must be deposited in the court-appointed special advocate account established in the state special revenue fund.</p>
Marriage License/Marriage Without Solemnization MCA 25-1-201(1)(l), (1)(o), (7), & (8) BARS Fund #7468	<p>The clerk of district court shall collect \$53 for issuing a marriage license or for filing a declaration of marriage without solemnization. Of that amount, \$10 must be deposited in the county district court fund. When neither party is present at the solemnization, the fee is \$83, and \$30 must be deposited in the county district court fund. If a district court fund does not exist, the fees must be deposited in the county general fund to be used for district court operations. The remainder must be remitted to the State.</p>

TABLE OF COLLECTIONS REMITTED TO THE STATE COUNTY COLLECTION REPORT TO THE DEPARTMENT OF REVENUE	
Probationer and Parolee Supervisory Fee MCA 46-23-1031 BARS Fund #7470	<p>A probationer, parolee, or person committed to the State Department of Corrections who is supervised by the Department shall pay to the Department a supervisory fee of between \$120 and \$360 a year, prorated at no less than \$10 a month, or if under continuous satellite-based monitoring shall pay to the Department a supervisory fee of no more than \$4,000 a year. A person allowed to transfer supervision to another state shall pay a fee of \$50 to cover the cost of processing the transfer.</p>
Public Defender Fees MCA 46-18-235 MCA 46-8-113 & 114 BARS Fund #7471	<p>A court may require a convicted defendant in a felony or misdemeanor case to pay costs, including the costs of a public defender. Money collected by a court as a result of the assessment of costs must be paid by the clerk of district court to the State.</p> <p>For public defender fees assessed prior to July 1, 2017, payments must be made to the clerk of the sentencing court for allocation as provided in 46-18-201, 46-18-232, and 46-18-251 and deposited in the general fund. For public defender fees assessed on or after July 1, 2017, payments must be made directly to the office of state public defender and deposited in the general fund. MCA 46-8-114(3)(4)).</p>

TABLE OF COLLECTIONS REMITTED TO THE STATE COUNTY COLLECTION REPORT TO THE DEPARTMENT OF REVENUE	
<i>Miscellaneous Revenues</i>	
Livestock Per Capita Fees – All Livestock Except Sheep MCA 15-24-921 & 925 BARS #7510	<p>A per capita fee is imposed on all poultry and honeybees, all swine 3 months of age or older, and all other livestock 9 months of age or older. A per capita fee may not be imposed on bison owned by a tribal member or tribe and located on fee land or tribal land within the boundaries of a reservation. The per capita fee is due on (effective 10/1/2023) March 1 of each year (prior to 10/1/2023: May 31). "Livestock" means cattle, sheep, swine, poultry, honeybees, goats, horses, mules, asses, llamas, alpacas, domestic bison, ostriches, rheas, and emus, and domestic ungulates. The Department of Revenue may withhold 2% of the fee as reimbursement for the collection of the fee, and the remainder shall be remitted to the State to the credit of the Department of Livestock. The amount received from the fee imposed on sheep shall be separately designated from the fee imposed on all other livestock.</p>
Livestock Per Capita Fees – Sheep MCA 15-24-921 & 925 BARS #7512	<p>See discussion above</p>

TABLE OF COLLECTIONS REMITTED TO THE STATE COUNTY COLLECTION REPORT TO THE DEPARTMENT OF REVENUE	
Land Information Fee MCA 7-4-2637 BARS #7551	<ul style="list-style-type: none"> The fee for recording a <u>standard document</u> is (prior to 10/1/2025: \$8 for each page or fraction of a page)(effective 10/1/2025) \$20 for each page or fraction of a page and \$10 a page or each additional page or fraction of a page and beginning July 1, 2027, the department of revenue shall set the fee under this section by administrative rule to adjust for inflation and shall be apportioned as follows: (prior to 10/1/2025: \$1 must be deposited in the County records preservation fund (BARS Fund #2393), 50 cents must be deposited in the County land information account (BARS Fund #2859), \$1.50 must be transmitted each month to the State, and the remainder must be deposited in the county general fund). Effective 10/1/2025: \$2 must be deposited in the County records preservation fund (BARS Fund #2393), 75 cents must be deposited in the County land information account (BARS Fund #2859), \$2.25 must be transmitted each month to the State, and the remainder must be deposited in the county general fund. The fee for recording a <u>non-standard document</u> is the fee specified above, plus \$10. The fee must be deposited in the County records preservation fund (BARS Fund #2393), to be used only for maintaining, upgrading, or installing systems to digitally record and retrieve documents.
Escheated Estates MCA 72-14-202, 204, & 209 BARS #7561	<p>The county treasurer shall keep an account of the money received from the public administrator for each estate and shall remit the money to the State Department of Revenue with a statement of the estate to which the money belongs. The Department shall then deliver the money to the state treasurer for deposit in the private purpose trust fund. All sums escheated under the provisions of parts 1 through 3 of Title 72, Chapter 14 must be remitted in the same manner.</p>
Forester's FPRA – Fire Protection Fee (Wildland Fire Protection Assessments) MCA 76-13-207 & 209 BARS #7564	<p>DNRC shall certify in writing to the Department of Revenue the names of owners of lands in each county, together with statement of the amount due from each of the owners for wildland fire protection. The Department shall extend the amounts upon the county tax rolls, and the sums are to be paid in the same manner as general taxes. This money must be remitted to the State.</p>

TABLE OF COLLECTIONS REMITTED TO THE STATE COUNTY COLLECTION REPORT TO THE DEPARTMENT OF REVENUE	
Interest on Late Report MCA 15-1-504 BARS #7580	The Department of Revenue may assess counties an interest charge, at the rate of 10% a year, on all money that is not remitted by the prescribed time.
Airport Tax MCA 67-1-303 BARS #7699-1	State airport property tax collected on property of airport companies – only applicable to counties in which a state airport is located: within 30 days of receipt, the county treasurer shall transmit to the State 90% of the property tax collected. (Applies only to West Yellowstone Airport in Gallatin County)
Victim & Witness Advocate Program MCA 46-18-236 & 251 BARS #7699-2	All courts of original jurisdiction must impose a charge on a person with a criminal conviction or upon forfeiture of bond or bail that is in addition to other court costs, fees, or fines. The charge is (a) \$15 for each misdemeanor charge; (b) the greater of \$20 or 10% of the fine levied for each felony charge; and (c) an additional \$50 for each misdemeanor and felony charge under Title 45 or 61-8-1002. The county treasurer may retain the charges collected under (a) and (b) and shall use the money for the payment of salaries of its deputy county attorneys and for the payment of other salaries in the office of the county attorney, and any funds not needed for those salaries may be used for the payment of any other county salaries. Of the charges collected under (c), \$1 shall be deposited in the collecting court's fund for mitigation of administrative costs incurred, and the remainder shall be used for payment of the expenses of a victim and witness advocate program that is operated or used by the county. If the county does not operate or use a victim and witness advocate program, all charges collected under (c) must be remitted to the State.

TABLE OF COLLECTIONS REMITTED TO THE STATE COUNTY COLLECTION REPORT TO THE DEPARTMENT OF REVENUE	
Marijuana Enforcement & Investigation MCA 16-12-305	<p>Effective 5/22/2023: (1) A local government may, by ordinance or otherwise, impose regulations regarding products under 16-12-117(1) and (3).</p> <p>(2) The department of agriculture, the department of justice, the department of public health and human services, local sheriff departments, municipal police departments, a county attorney's office, and the department of revenue may inspect any business to investigate unlawful activity under 16-12-117(1).</p> <p>(3) (a) If an investigation results in reasonable cause to believe that a violation of 16-12-117 occurred, the investigating agency may issue a cease and desist order to be served pursuant to Rule 4, M.R.Civ.P. The order is effective upon service. Proof of service constitutes notice to the person of the existence and contents of the order.</p> <p>(b) The investigating agency may assess a penalty of not more than \$1,000 per day for each day a cease and desist order issued under this section is violated. Fifty percent of the penalty must be deposited into the healing and ending addiction through recovery and treatment account under 16-12-122, and the remainder must be deposited in the marijuana state special revenue account under 16-12-111.</p>

MOTOR VEHICLE COLLECTIONS & THE MERLIN SYSTEM

In general, the fees and taxes in the Motor Vehicle Fees/Taxes and Distribution Schedule are collected by the county and remitted in total to the State, and local governments are reimbursed for these lost revenues through the State Entitlement Share (MCA 15-1-121). Some exceptions to this general rule do exist, however, as indicated in the schedule below. If the distribution is to the county, the fee/tax will be recorded as revenue to the county. If the distribution is to the State, the amount will be recorded as a receipt in a custodial fund.

Counties and the State use the Montana Enhanced Registration & Licensing Information Network (MERLIN) for motor vehicle collections. The MERLIN system is used to enter transactions, post automatic journal entries, complete daily and monthly reconciliations and consolidations, and transfer/report information to the Montana Department of Justice.

REPLACEMENT OF LICENSE PLATES

Except for license plates issued to a disabled veteran with a combat-related disability, license plates issued on or after January 1, 2010, must be replaced with new license plates if, upon renewal of registration under 61-3-312, the license plates are 5 or more years old or will become older than 5 years during the registration period. New license plates must be issued in accordance with the implementation schedule adopted by the department under 61-14-101. License plates issued to a disabled veteran with a combat-related disability must be replaced with new license plates if, on renewal of registration under 61-3-312, the license plates are 10 or more years old or will become older than 10 years during the registration period. A vehicle owner may elect to keep the same license plate number from license plates issued before January 1, 2010, when replacement of those plates is required under this subsection. A motor vehicle that is registered for a 13-month to a 24-month period, as provided in 61-3-311, may display the license plate and plate design in effect at the time of registration for the entire registration period. A light vehicle or a motor home that is permanently registered may display the license plate and plate design in effect at the time of registration for the entire period that the light vehicle or motor home is permanently registered. These provisions do not apply to a travel trailer, motorcycle, quadricycle, trailer, semitrailer, or pole trailer. These requirements apply to collegiate license plates authorized under 61-3-461 through 61-3-468, generic specialty license plates authorized under 61-3-472 through 61-3-481, commemorative centennial license plates authorized under 61-3-448, and special military or veteran license plates authorized under 61-3-458.

MCA 61-3-332(3)

PERMANENT REGISTRATION

(1) (a) The owner of a light vehicle 11 years old or older subject to the registration fee, as provided in 61-3-321(2) may permanently register the light vehicle upon payment of:

- a. an \$87.50 registration fee
- b. the applicable registration and license fees under 61-3-412,
- c. if applicable, the administrative fee and the annual one-time-only donation fee for a generic specialty license plate under 61-3-480 or collegiate license plates under 61-3-465,
- d. Effective 1/1/2024: the fee provided for in 61-3-573 for an electric vehicle or a plug-in hybrid electric vehicle, if applicable,

- e. an amount equal to five times the local option motor vehicle tax or flat fee on vehicles under 61-3-537 and,
- f. as applicable, either the original fee and four times the renewal fee for personalized plates; or five times the renewal fees for personalized plates; or if a new set of license plates is not being issued, an insurance verification fee of \$5.

(2) In addition to the fees described above, an owner of a truck with a manufacturer's rated capacity of 1 ton or less that is permanently registered shall pay five times the GVW fees imposed under 61-10-201.

(3) The owner of a motor vehicle that is permanently registered under this section is not subject to additional registration fees or to other motor vehicle registration fees described in this section for as long as the owner owns the vehicle.

(5) A permanent registration may not be transferred to a new owner.

MCA 61-3-562

FORMS OF PAYMENT

The county may accept payment of any fee, tax, or penalty by credit card, debit card, electronic funds transfer, or other commercially acceptable means. However, the amount is not considered paid until the county treasurer receives payment from the financial institution or credit card company. Upon receipt of the payment, the amount is considered paid on the date on which the person made the charge. If notice of nonpayment is received, the county may charge the person who attempted the payment an additional fee which must be added to, and collected in the same manner as, the fee, tax, or penalty due.

MCA 61-3-117

EXEMPTIONS

POWs, disabled veterans, and spouses thereof are exempt from many of the taxes and fees listed in this section.

MCA 61-3-321(16), MCA 61-3-460

MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
TAXES & FEES IN LIEU OF TAXES			
Local Option Motor Vehicle Tax or Fee - applies only to light vehicles subject to registration fees (see below)	Tax - Up to .07% of depreciated value determined under 61-3-503 Fee - in an amount determined by the county commissioners and approved by the electorate Notes: <ul style="list-style-type: none"> This tax or flat fee must be approved by the electorate of the county. If permanent registration, 5 times this fee. 	50% to county (BARS Rev #314140); Remaining 50% to county and incorporated cities and towns in the county, apportioned on the basis of population. County distribution determined by commissioners' resolution. Because the statute is silent as to the city/town's distribution, it appears that a city/town may determine the distribution of their share of this apportionment.	MCA 61-3-537 MCA 61-3-570 MCA 61-3-562(1) (perm reg)
Fee in Lieu of Tax - Buses, Trucks over 1 ton, and Truck Tractors (This fee is <u>in addition</u> to annual registration fees.)	Fee Schedule - based on age & manufacturer's rated capacity of vehicle.	To be remitted to the State	MCA 61-3-529
TITLES			
Title Fee	\$12 - Light - 1 Ton or Less \$10 - Heavy - Over 1 Ton Effective 7/1/2028: \$7 - Light - 1 Ton or Less \$5 - Heavy - Over 1 Ton	To be remitted to the State	MCA 61-3-203

MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
Duplicate Title Fee & Title Correction Fee	\$10 Effective 7/1/2026: \$5	To be remitted to the State	MCA 61-3-204
Manufactured Home - De-Title Fee	\$10 Effective 7/1/2028: \$5	To be remitted to the State	MCA 15-1-116 MCA 61-3-203
Late fee – transfer of title	\$10	To be remitted to the State	MCA 61-3-220(4) Effective 10-1-2025
Lien Filing Fee	<u>Lien Filing Fee</u> - \$8 <u>Reissuance of title</u> without lien shown on face - \$10 Effective 7/1/2034: \$5	To be remitted to the State	MCA 61-3-103(8) MCA 61-3-103(9) - reissue
State Assigned Vehicle Identification Number (VIN) Fee	\$5	To be remitted to the State	MCA 61-3-107(2)

MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
<i>REGISTRATIONS</i>			

<p>Registration Fees - Annual Registration</p> <p>Note: Optionally, light vehicles & motor homes 11 years or older may be registered permanently – see below</p> <p>MSRP means the price suggested by a manufacturer for each given type, style, or model of a light vehicle or motor home produced and first made available for retail sale by the manufacturer.</p>	<p><u>Light Vehicles; Trucks, Buses & Logging Trucks under 1 ton:</u></p> <p>4 yrs or less - \$217 5 to 10 yrs - \$87 11 yrs or more - \$28</p> <p><u>Light vehicles with MSRP more than \$150,000 and 10 years old or less: add \$825</u></p> <p><u>Effective 7/1/2023:</u></p> <p><u>Electric vehicles:</u></p> <p>Class 1 - \$130 Class 2 - \$190 Class 3 - \$340 Class 4 - \$1,100</p> <p><u>Plug-in hybrid vehicles:</u></p> <p>Class 1 - \$70 Class 2 - \$100 Class 3 - \$210 Class 4 - \$700</p> <p><u>Note: Effective 7/1/2028: The amount of any additional electric vehicle registration fee charged by the state to a resident on an electric vehicle is reduced by 30%.</u></p> <p><u>Trucks, Buses & Logging Trucks over 1 ton:</u> \$22.75</p> <p><u>Motor Homes:</u></p> <p>Less than 2 yrs - \$282.50 Under 5 yrs - \$224.25 Under 8 yrs - \$132.50 8 yrs & older - \$97.50</p> <p><u>Motor homes with MSRP more than \$300,000 and 10 years old or less: add \$800</u></p>	<p>To be remitted to the State</p>	<p>MCA 61-3-321(2), (6), (7), (23), & (24)(25) MCA 61-3-509 (distribution) MCA 61-3-572</p>
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MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
Registration Fees - PERMANENT Registration (optional) Applicable only to light vehicles and motor homes that are <u>11 yrs or older</u> . Upon transfer of ownership, fees must be paid by new owner.	<u>Light vehicle</u> - \$87.50 <u>Motor home</u> - \$237.50 Effective 1/1/2024: <u>Electric vehicle:</u> Class 1 - \$140 Class 2 - \$200 Note: Effective 7/1/2028: The amount of any additional electric vehicle registration fee charged by the state to a resident on an electric vehicle is reduced by 30%.	To be remitted to the State Note: except for local option tax/fee which is retained by county and apportioned to county/cities (see above).	MCA 61-3-321(7)(b) MCA 61-3-562 MCA 61-3-573

MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
Registration Fees – One-Time Registration (i.e., Permanent registration required) These fees are one-time fees, except upon transfer of ownership, at which time the new owner must pay the one-time fee also. OHV = Off-Highway Vehicle MC = Motorcycle QC = Quadricycle	OHV's - \$61.25 Add \$41.25 for a summer motorized recreation trail pass MC/QC: Hwy or Off- Hwy Use Only - \$53.25 Hwy & Off-Road (Dual) Use - \$114.50 Travel Trailers: Under 16 ft - \$72 16 ft or over - \$152 Boats (motorboat, sailboat, personal watercraft, or motorized pontoon): Under 16 ft - \$65.50 Under 19 ft - \$125.50 19 ft or over - \$295.50 Snowmobile: Personal Use - \$60.50 Rental (yr 1) - \$40.50 Rental (yr 2) - \$20 Rental (yr 3 = perm.) - \$60.50 Add \$40.50 for a winter trail pass Trailer, Semitrailers, Pole Trailers: Under 6,000 lbs - \$61.25 6,000 lbs & over - \$148.25 Low-speed electric vehicles & golf carts - \$25	To be remitted to the State	MCA 61-3-321(3), (5), (8), (9), (10), (11), & (12) MCA 61-3-509 (distribution)

MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
Registration Fee - Highway Patrol Pay and Retention – Applicable to all vehicles except OHVs, boats, snowmobiles, and low-speed electric vehicles and golf carts	\$10	To be remitted to the State	MCA 61-3-321(20)
State Parks Fee – Applicable to light vehicles only	\$9 Note: This fee is optional – at the time of registration a person may make a <u>written</u> election not to pay it.	To be remitted to the State	MCA 61-3-321(19)
Shared-Use Path Fee – Applicable to light vehicles only	\$5 Note: This fee is optional – at the time of registration, a person may make a <u>written</u> election to pay it.	To be remitted to the State	MCA 61-3-321(21)
Duplicate Registration (Lost Certificate) Fee	\$2	To be remitted to the State	MCA 61-3-341
Snowmobile: Duplicate Decal Fee	\$1	To be remitted to the State	MCA 23-2-617
Off-Highway Vehicles (OHV): Duplicate Decal Fee	\$5	To be remitted to the State	MCA 23-2-809
Motorcycle Registration Fee for Safety Training	\$16	To be remitted to the State	MCA 61-3-321(8)

MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
Custom-Built Motorcycle Registration Fee	\$10 Note: This fee is <i>in addition</i> to regular registration fee in 61-3-321	To be remitted to the State	MCA 61-3-319
New Issue Plate Fee Standard – set or single, or a replacement set of special plates Note: No charge for transfer of plates	Effective 1/1/2024: \$12 (prior to 1/1/2024: \$10) An additional Prior to 1/1/2024: \$15 Effective 1/1/2024: \$16 fee if owner elects to keep same plate number from plates issued before 1/1/2010, when replacement of plates required under 61-3-332(3) (See Notes, above)	To be remitted to the State	MCA 61-3-321(13)
PLATES			
Personalized Plates	original - \$25 renewal/transfer - \$10 If permanent registration: <ul style="list-style-type: none"> Newly issued: \$65 (original fee of \$25 and 4 times the renewal fee of \$10) Renewal: \$50 (5 times the renewal fee) 	To be remitted to the State	MCA 61-3-406 MCA 61-3-407 (in combination with other specialty plates) MCA 61-3-562(1) (perm reg)
Custom Vehicle or Street Rod Single License Plate Note: this fee in addition to other registration fees/taxes	\$10	To be remitted to the State	MCA 61-3-320(b) or (d)

MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
Amateur Radio (HAM) Plate Fee	\$5	To be remitted to the State	MCA 61-3-422 Repealed effective 5/5/2025: MCA 61-3-426 (in combination with other special or disability plates)
Military Affairs Veterans Cemetery Plate Fee	\$10	To be remitted to the State	MCA 61-3-458 to 460
Collegiate License Plates	Initial application: \$10 Annual fee: \$30	Initial application to be remitted to State Annual fee to be remitted to the State (designated for specific institution)	MCA 61-3-465
Collector's items – Pioneer/Vintage Registration & Plates (Permanent registration)	Registration/Plate Fees: 2850 lbs & over - \$10 Under 2850 lbs - \$5 Inspection Fee - \$5 Application Fee - \$20	To be remitted to the State	MCA 61-3-411 MCA 61-3-321(4) MCA 61-3-412(2) – inspection fee MCA 61-3-412(6) – application fee
Duplicate Tab Fee	\$10	To be remitted to the State	MCA 61-3-333(1)

MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
Duplicate Plate Fee Note: Replaces original plates with substitute plates that <u>are</u> exactly the same.	\$15	To be remitted to the State	MCA 61-3-333(2)
Replacement Plate Fee Note: Replaces original plates with substitute plates that <u>aren't</u> exactly the same.	\$10	To be remitted to the State	MCA 61-3-333(1)
Special Motorcycle Plates - Chronically or Critically Ill Children ("Chrome for Kids") Motorcycle Rider Safety & Awareness Note – this is considered to be a type of generic specialty plate	Administrative fee - \$5 License Plate fee - \$5 Annual donation - \$20	Administrative fee deposited to County General Fund (BARS Rev #341060) License plate fee and annual donation to be remitted to the State. County Treasurer remits the license plate fee & donation to the Dept of Justice (MRSA)	MCA 61-3-415 MCA 61-3-416

MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
Generic Specialty License Plates (Applicable for any vehicle except a MC or QC) The following are also generic specialty license plates: Repealed: Effective 12/31/2025 Lewis & Clark Bicentennial Plates - sponsored by the L & C Bicentennial Commission (2001). Patriotic Plates - sponsored by Military Affairs, Board of Veterans' Affairs.	<u>Administrative fee: \$20</u> <u>Donation</u> in an amount required by the sponsor of the generic specialty license plate Repealed: Effective 12/31/2025 L & C Bicentennial Plate Donation - \$20 Patriotic Plate Donation (Surcharge) - \$15 Note: These donations/surcharges are in addition to the Administrative fee of \$20 above	\$20 administrative fee: \$5 to County General Fund \$5 to State General Fund \$10 to State Vehicle Insurance Verification & License Plate Operating Account Donation amount remitted to the State to be distributed monthly to the respective sponsors.	MCA 61-3-480 Repealed: Effective 12/31/2025 MCA 2-15-151 (L&C Bicentennial) MCA 10-2-114 (Patriotic)
Special Motorcycle License Plates – Military/Veteran	Administrative fee - \$5 License plate fee - \$5 Veterans' Cemetery fee - \$10	\$5 admin. fee – County General Fund \$5 license plate fee – State General Fund \$10 Vets' Cemetery fee – State Vets Cemetery Account	MCA 61-3-414 MCA 61-3-459(2)
SPECIAL REGISTRATIONS & MISCELLANEOUS FEES			
Medical Professional – Registration Exemption Decal Fee	\$2	To be remitted to the State	MCA 61-3-707

MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
Gross Vehicle Weight (GVW) – applies to trucks, truck tractors, & buses	See Fee Schedules at 61-10-201 (If monthly & quarterly payments - \$5 additional fee at time of payment) Note: For permanent registration, 5 times this fee. Note: A fee equal to 35% of the regular GVW fee (minimum fee of \$6) is required for certain farm vehicles – 61-10-206)	To be remitted to the State	MCA 61-10-201 & 209(1) MCA 61-10-225 (distrib) MCA 61-3-562(2) (perm reg)
Temporary Registration Permit (TRP)	\$19.50 - resident \$24.50 - non-resident \$24.00 - if the new owner cannot surrender the old title	To be remitted to the State	MCA 61-3-224(5)
Temporary Registration Permit – Fertilizer Spreader Special Demonstration Permit	\$50 Note: This fee is in addition to the temporary registration permit discussed above in 61-3-224	To be remitted to the State	MCA 61-3-431(1)(b) & (2)(b)
Single Movement Permit Fee	\$5	To be remitted to the State	MCA 61-4-310
Special Mobile Equipment Fee	\$5	To be remitted to the State	MCA 61-3-431(1)(a) & (2)(a)
Postage Fee for Registration by Mail	As indicated on registration card	To the County General Fund (no statute for specific distribution) – BARS Rev # 341060	MCA 61-3-535

MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
Notary Fee	Suggested	To the County General Fund (no statute for specific distribution) – BARS Rev # 341060	No specific legal reference
Convenience Fee	Varies	To the County General Fund (no statute for specific distribution) – BARS Rev # 341060	MCA 61-3-116 MCA 7-5-2133
Organ and Tissue Donation Awareness, Traumatic Brain Injury Awareness, and Cancer Screening Support	Voluntary donations of \$1 or more for organ and tissue and cancer screening. Effective 10/1/2025: unless opting out of a donation, an automatic donation of \$1 for traumatic brain injury.	To be remitted to the State	MCA 61-3-303(6)(b), (c), & (d)
VIN Inspection Fee – Salvage Vehicle	\$18.50	To be remitted to the State	MCA 61-3-223
Insurance Verification Fee	\$5 - permanent registration of light vehicle or motor home without issuing new plates	To be remitted to the State	MCA 61-6-158 MCA 61-3-321(7)(b)(ii) MCA 61-3-562(1)(a)(ii)

MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE			
Description	Charge	Distribution	Legal Reference
<i>DRIVER'S LICENSE FEES & DEPARTMENT OF JUSTICE ID CARDS</i>			
Drivers' License Fees	Basic Driver License \$5 per year M/C Endorsement 50 cents per year Commercial License: Interstate \$10 per year Intrastate \$8.50 per year Replacement License \$10 Renewal Notice - \$.50	To the County General Fund – (BARS Rev #341060): 2.5% of Basic 3.34% of MC endorsement 2.5% of Commercial 3.75% of Replacement To be remitted to the State: Remainder of above fees 100% of Renewal Notice	MCA 61-5-111(6) MCA 61-5-114 (replacement) MCA 61-5-121 (fee disposition)
Dept. of Justice ID Cards	\$16 <u>Effective 10/1/25:</u> The department may not collect a fee for an identification card from a former foster child who is under 21 years of age. <u>Deleted effective 10/1/2023:</u> <u>Exception:</u> ID card issued to person under 21 expires on person's birthday 4 years after card's issue date – fee is \$8	To be remitted to the State	MCA 61-12-504