Contents

[GENERAL INFORMATION 2](#_Toc517176847)

[COLLECTIONS REMITTED TO THE STATE 2](#_Toc517176848)

[TABLE OF COLLECTIONS REMITTED TO THE STATE 4](#_Toc517176849)

[Property Taxes & Related Non-Tax Collections 4](#_Toc517176850)

[Court Fees, Fines & Forfeitures 5](#_Toc517176851)

[Miscellaneous Revenues 9](#_Toc517176852)

[MOTOR VEHICLE COLLECTIONS & THE MERLIN SYSTEM 12](#_Toc517176853)

[MOTOR VEHICLE FEES/TAXES AND DISTRIBUTION SCHEDULE 14](#_Toc517176854)

[TAXES & FEES IN LIEU OF TAXES 14](#_Toc517176855)

[TITLES 15](#_Toc517176856)

[REGISTRATIONS 16](#_Toc517176857)

[PLATES 19](#_Toc517176858)

[SPECIAL REGISTRATIONS & MISCELLANEOUS FEES 22](#_Toc517176859)

[DRIVER’S LICENSE FEES & DEPARTMENT OF JUSTICE ID CARDS 24](#_Toc517176860)

# 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 moneys 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 Prior to July 1, 2019: agency funds Effective July 1, 2019: custodial funds maintained by the county, deposited in county bank accounts, and invested along with other county moneys. The receipt of these moneys by the county treasurer is required by state statute and the distribution of these moneys must be made in the manner required by state statute.

Some of the moneys 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 Prior to July 1, 2019: agency funds Effective July 1, 2019: 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 an Prior to July 1, 2019: agency fund Effective July 1, 2019: custodial fund to be remitted monthly to the State.

Many of the collections to be deposited in Prior to July 1, 2019: agency funds Effective July 1, 2019: 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 <http://sfsd.mt.gov/LGSB/Accounting-AFR-Resources/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 <https://revenue.mt.gov/home/local_governments>

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.

1. the basic county tax for elementary equalization (33 mills) (BARS Fund No.7529);
2. the basic county tax for HS equalization (22 mills) (BARS Fund No. 7531);
3. the county tax levy in support of the transportation schedules (BARS Fund No. 7820); and
4. 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** |
| --- |
| Property Taxes & Related Non-Tax Collections |
| **University System Tax Levy**MCA 15-10-109MCA 15-1-402(4)(b) – Centrally Assessed Protested Property TaxMCA 7-6-103 – Payment in Lieu of Taxes (PILT)BARS Fund #7521 – ad valorem tax, including protested portionBARS Fund #7522 – associated non-levy collectionsBARS Fund #7523 – total from tax increment financing districts, including protested portionBARS Fund #7535 – Coal gross proceeds-non-levy revenueBARS 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 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 20-9-360MCA 15-1-402(4)(b) – Centrally Assessed Protested Property TaxMCA 7-6-103 – Payment in Lieu of Taxes (PILT)BARS Fund #7527 – ad valorem tax, including protested portionBARS Fund #7528 – associated non-levy collectionsBARS 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. |
| **Basic County Tax for Elementary Equalization**MCA 20-9-331MCA 20-9-212MCA 15-1-402(4)(b) - Centrally Assessed Protested Property TaxMCA 7-6-103 – Payment in Lieu of Taxes (PILT)MCA 17-3-213 – Allocation of Forest Reserve FundsMCA 17-3-221 – Taylor Grazing ActBARS Fund #7529 – ad valorem tax, including protested portionBARS Fund #7530 – associated non-levy collections, including investment earnings (see MCA 20-9-331(2))BARS Fund #7538 – Coal gross proceeds-non-levy revenueBARS Fund #7542 – Federal Forest Reserve-non-levy revenueBARS Fund #7546 – Federal PILT-non-levy revenueBARS 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. |
| **Basic County Tax for High School Equalization**MCA 20-9-333MCA 20-9-212MCA 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 FundsBARS Fund #7531 – ad valorem tax, including protested portionBARS Fund #7532 – associated non-levy collections, including investment earnings (see MCA 20-9-333(2))BARS Fund #7537 – Coal gross proceeds-non-levy revenueBARS Fund #7541 – Federal Forest Reserve-non-levy revenueBARS Fund #7545 – Federal PILT-non-levy revenue | **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. See “University System Tax Levy”, above, for discussion on centrally assessed protested property tax. |
| **Vo-Tech Millage**MCA 20-25-439 MCA 20-9-212(11)MCA 15-1-402(4)(b) - Centrally Assessed Protested Property TaxBARS Fund #7533 – ad valorem tax, including protested portionBARS Fund #7534 – associated non-levy collections | **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. |
| Court Fees, Fines & Forfeitures |
| **Criminal Jury Reimbursement**MCA 46-18-232 & 235BARS 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**MCA 37-47-344BARS Fund #7449 | 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. **50% of all fines paid** under this section must be deposited in the general fund of the county in which the conviction is obtained, and 50% must be remitted to the State. |
| **Drug Forfeitures**MCA 44-12-213BARS 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 3-10-601BARS 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 61-5-218BARS Fund #7452 | A person whose driver's license/privilege has been suspended or revoked shall pay a reinstatement fee of **$100** to the State to have the driver's license or driving privilege reinstated. |
| **FWP OHV & ATV Registration Fines**MCA 23-2-807BARS 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 23-2-519BARS 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**. |
| **FWP Underwater Diver Fine**MCA 23-2-507 & 525BARS 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 & 806MCA 87-1-601(7)BARS Fund #7457 | All persons must obtain an annual recreational use license to use state lands for general recreational purposes. 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 3-1-317BARS 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 45-9-130BARS 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 50-52-105BARS 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. |
| **Clerk of District Court Fees**MCA 25-1-201 & 202MCA 50-15-301BARS Fund #7461 | 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.) |
| **Petition for Adoption**MCA 25-1-201(1)(q)BARS Fund #7462 | The clerk of district court shall collect **$75** for filing a petition for adoption, which must be remitted to the State. |
| **Commencement of Actions & Proceedings**MCA 25-1-201(1)(a) & (5)BARS Fund #7463 | 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. |
| **Petition for Dissolution of Marriage**MCA 25-1-201(1)(a) & (3)(a)BARS Fund #7464 | The clerk of district court shall collect **$170** for filing a petition for dissolution of marriage, which must be remitted to the State. |
| **Petition for Legal Separation**MCA 25-1-201(1)(a) & (3)(b)BARS Fund #7465 | The clerk of district court shall collect **$150** for filing a petition for legal separation, which must be remitted to the State. |
| **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 46-18-603BARS Fund #7466 | The referenced MCA sections address:• 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 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.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.  |
| **Montana Law Enforcement Academy Surcharge**MCA 3-1-318BARS Fund #7467 | 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.  |
| **Marriage License/Marriage Without Solemnization**MCA 25-1-201(1)(l), (1)(o) & (7)BARS Fund #7468 | 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**, or, if a district court fund does not exist, in the county general fund to be used for district court operations. The **remainder must be remitted to the State**. |
| **Probationer and Parolee Supervisory Fee**MCA 46-23-1031BARS Fund #7470 | 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. |
| **Public Defender Fees**MCA 46-18-235 MCA 46-8-113 & 114BARS Fund #7471 | 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.Effective July 1, 2019: 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)). |
| Miscellaneous Revenues |
| **Livestock Per Capita Fees – All Livestock Except Sheep**MCA 15-24-921 & 925BARS #7510 | A per capita fee is imposed on all poultry and honey bees, all swine 3 months of age or older, and all other livestock 9 months of age or older. The per capita fee is due on May 31 of each year. "Livestock" means cattle, sheep, swine, poultry, honey bees, 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.  |
| **Livestock Per Capita Fees – Sheep**MCA 15-24-921 & 925BARS #7512 | See discussion above |
| **Land Information Fee**MCA 7-4-2637BARS #7551 | * The fee for recording a standard document is $7 for each page or fraction of a page and shall be apportioned as follows: $1 must be deposited in the County records preservation fund (BARS Fund #2393), 25 cents must be deposited in the County land information account (BARS Fund#2859), **75 cents** **must be transmitted each month to the State** and the remainder must be deposited in the county general fund.
* The fee for recording a non-standard document 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 & 209BARS #7561 | 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. |
| **Forester’s FPRA – Fire Protection Fee (Wildland Fire Protection Assessments)**MCA 76-13-207 & 209BARS #7564 | 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. |
| **Interest on Late Report**MCA 15-1-504BARS #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 67-1-303BARS #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 & 251BARS #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. 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. |

# 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 an Prior to July 1, 2019: agency fund Effective July 1, 2019: 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

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 Prior to May 7, 2019: 61-3-315 Effective May 7, 2019: 61-14-101. 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 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.

MCA 61-3-332(3)

PERMANENT REGISTRATION

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

1. an $87.50 registration fee
2. the applicable registration and license fees under 61-3-412,
3. if applicable, the administrative fee and the annual one-time-only donation fee for a generic specialty license plate (61-3-480) or collegiate license plates (61-3-465),
4. an amount equal to five times the local option motor vehicle tax or flat fee on vehicles (61-3-537) and,
5. 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.)
	1. 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 (61-10-201).
	2. 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. 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**: • 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 61-3-537MCA 61-3-570MCA 61-3-562(1) (perm reg) |
| **Fee in Lieu of Tax -****Buses, Trucks over 1 ton, and Truck Tractors**(This fee is in addition 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 - Under 1 Ton$10 - Heavy - 1 Ton or Over**Effective 7/1/2026:**$7 - Light - Under 1 Ton$5 - Heavy - 1 Ton or Over | To be remitted to the State | MCA 61-3-203 |
| **Duplicate Title Fee** &**Title Correction Fee** | $10**Effective 7/1/2026**: $5.00 | To be remitted to the State | MCA 61-3-204 |
| **Manufactured Home - De-Title Fee** | $10**Effective 7/1/2026**: $5.00 | To be remitted to the State  | MCA 15-1-116MCA 61-3-203  |
| **Late fee – transfer of title** | $10 | To be remitted to the State | MCA 61-3-220(4)  |
| **Lien Filing Fee** | Lien Filing Fee - $8**Effective 7/1/2019**: $4Reissuance of title without lien shown on face - $10**Effective 7/1/2026**: $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** | $5.00 | To be remitted to the State | MCA 61-3-107(2) |
| REGISTRATIONS |
| **Registration Fees - Annual Registration****Note**: **Optionally**, light vehicles & motor homes 11 years or older may be registered permanently – see below | Light Vehicles; Trucks, Buses & Logging Trucks under 1 ton:4 yrs or less - $2175 to 10 yrs - $8711 yrs or more - $28Trucks, Buses & Logging Trucks over 1 ton: $22.75Motor Homes**:**Less than 2 yrs - $282.50Under 5 yrs - $224.25Under 8 yrs - $132.508 yrs & older - $97.50 | To be remitted to the State | MCA 61-3-321(2)(6)(7)61-3-509 (distribution) |
| **Registration Fees - PERMANENT Registration (optional)**Applicable only to light vehicles and motor homes that are 11 yrs or olderUpon transfer of ownership, fees must be paid by new owner. | Light vehicle - $87.50 Motor home - $237.50 | 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(2)& (7)(b)MCA 61-3-562 |
| **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 VehicleMC = MotorcycleQC = Quadricycle | OHV’s - $61.25MC/QC:Hwy Use Only - $53.25Hwy & Off-Road (Dual) Use - $114.50Travel Trailers:Under 16 ft - $7216 ft or over - $152Boats (motorboat, sailboat, personal watercraft & motorized pontoon):Under16 ft - $65.50Under 19 ft - $125.5019 ft or over - $295.50Snowmobile:Personal Use- $60.50Rental (yr 1) - $40.50Rental (yr 2) - $20Rental (yr 3 = perm.) - $60.50Trailer, Semitrailers, Pole Trailers:Under 6,000# - $61.256,000# &Over - $148.25Low-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) |
| **Registration Fee - Highway Patrol Pay and Retention –** Applicable to all vehicles | $5 | To be remitted to the State | MCA 61-3-321(20) |
| **State Parks Fee –** Applicable to light vehicles only | Prior to January 1, 2020: $6 Effective January 1, 2020: $9**Note**: This fee is optional – at the time of registration a person may make a written election not to pay it. | To be remitted to the State | MCA 61-3-321(19) |
| **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) |
| **Custom-Built Motorcycle Registration Fee** | $10**Note**: This fee is *in addition* 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**Note**: No charge for transfer of plates | $10An **additional $15 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 - $25renewal/transfer - $10**If permanent registration**:• 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 61-3-406MCA 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) |
| **Amateur Radio (HAM) Plate Fee**  | $5 | To be remitted to the State | MCA 61-3-422MCA 61-3-426 (in combination with other specialty plates) |
| **Military Affairs Veterans Cemetery Plate Fee** | $10 | To be remitted to the State | MCA 61-3-458 to MCA 61-3-460 |
| **Collegiate License** **Plates**  | Initial application: $10Annual 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# & over - $10Under 2850# - $5Inspection Fee - $5Application Fee - $20 | To be remitted to the State | MCA 61-3-411MCA 61-3-321(4)MCA 61-3-412(2) – inspection feeMCA 61-3-412(6) – application fee |
| **Duplicate Tab Fee** | $10 | To be remitted to the State | MCA 61-3-333(1) |
| **Duplicate Plate Fee** **Note**: Replaces original plates with substitute plates that are 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 aren’t exactly the same. | $10 | To be remitted to the State | MCA 61-3-333(1) |
| **Duplicate Personalized, Pioneer/Vintage, and Centennial Plates**  | $10 | To be remitted to the State | MCA 61-3-333 |
| **Special Motorcycle Plates - Chronically or Critically Ill Children (“Chrome for Kids”)** **Note** – this is considered to be a type of generic specialty plate | Administrative fee - $5License Plate fee - $5Annual donation - $20  | Administrative fee deposited to County General Fund (BARS Rev #341060)License plate fee and annual donation to be remitted to the State. | MCA 61-3-415 |
| **Generic Specialty License Plates**(Applicable for any vehicle except a M/C or Q/C)**The following are also generic specialty license plates:****Lewis & Clark Bicentennial Plates** - sponsored by the L & C Bicentennial Commission (2001).**Patriotic Plates** - sponsored by Military Affairs, Board of Veterans’ Affairs. | Administrative fee: $20Donation in an amount required by the sponsor of the generic specialty license plateL & C Bicentennial Plate Donation - $20Patriotic 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 AccountDonation amount remitted to the State to be distributed monthly to the respective sponsors. | MCA 61-3-480MCA 2-15-151 (L&C Bicentennial)MCA 10-2-114 (Patriotic) |
| **Special Motorcycle License Plates – Military/Veteran** | Administrative fee - $5License plate fee - $5Veterans’ 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 61-3-414MCA 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 |
| **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 MCA 61-10-225 (distrib)MCA 61-3-562(2) (perm reg) |
| **Temporary Registration Permit (TRP)** | $19.50 - resident$24.50 - non-resident  | 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 Mobil 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  |
| **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 Donation Awareness** and **Traumatic Brain Injury Awareness**  | Voluntary donations of $1 or more | To be remitted to the State | MCA 61-3-303(5)  |
| **VIN Inspection Fee – Salvage Vehicle** | $18.50 | To be remitted to the State | MCA 61-3-223 |
| **Insurance Verification Fee** | $5 | To be remitted to the State | MCA 61-6-158MCA 61-3-321(7)(b)(ii)MCA 61-3-321(13)(c)MCA 61-3-333MCA 61-3-465(1)(b)(i)MCA 61-3-480(2)(c)(i)MCA 61-3-562(1) (perm reg) |
| DRIVER’S LICENSE FEES & DEPARTMENT OF JUSTICE ID CARDS |
| **Drivers’ License Fees** | Basic Driver License $5M/C Endorsement $.50Commercial License:Interstate $10Intrastate $8.50Upgrade $1.50Replacement License $10Renewal Notice - $.50  | To the County General Fund – (BARS Rev #341060):2.5% of Basic3.34% of M/C endorsement2.5% of Commercial3.75 of ReplacementTo be remitted to the State:Remainder of above fees100% of Renewal Notice  | MCA 61-5-111(6)MCA 61-5-114 (replacement)MCA 61-5-121 - fee disposition |
| **Dept. of Justice ID Cards** | ID card expires on person’s birthday 8 years after card’s issue dateException: 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 |