



GOVERNOR GREG GIANFORTE  
DIRECTOR BRENDAN BEATTY

Date: January 28, 2026

TO: County Treasurer  
Oil and Natural Gas Producing Counties

FROM: Jason Lay, Bureau Chief

SUBJECT: Distribution of Oil and Natural Gas Production Tax for 3<sup>rd</sup> Quarter 2025

Please find the supporting documents for the oil and gas production tax distribution listed above at <https://revenue.mt.gov/dor-publications/oil-gas-distribution-reports>

We collected and are distributing \$29,990,362.50 in production taxes and interest earnings. The total revenue and distribution is as follows:

|                 |                   |                        |
|-----------------|-------------------|------------------------|
| <u>Revenue:</u> | Total Collections | \$29,990,362.50        |
|                 | <b>Total</b>      | <b>\$29,990,362.50</b> |

County Total Distribution:

|                   |                        |
|-------------------|------------------------|
| County            | \$12,432,185.25        |
| Guarantee Account | \$1,167,312.31         |
| <b>Total</b>      | <b>\$13,599,497.56</b> |

|                             |               |
|-----------------------------|---------------|
| <u>Tribal Distribution:</u> | \$0.00        |
| <b>Total</b>                | <b>\$0.00</b> |

State Distribution:

|  |              |
|--|--------------|
| Oil and Gas Natural Resource Account                     | \$347,514.28 |
| Oil and Gas Production Damage Mitigation Account         | \$0.00       |
| Board of Oil and Gas Conservation                        | \$956,556.12 |
| Board of Oil and Gas Conservation Reserves               | \$0.00       |
| Natural Resources Operations Special Revenue Account     | \$304,753.25 |
| Natural Resources Projects State Special Revenue Account | \$325,874.76 |
| Orphan Share Account                                     | \$445,060.44 |
| University System  | \$399,800.06 |

General Fund

\$13,611,306.03

**Total**

**\$16,390,864.94**

MCA 15-36-331 through 15-36-332 provides the specific information you will need to distribute the funds in your county. You can find the MCA at <https://archive.legmt.gov/bills/mca/index.html>.

Your check is being mailed or you will receive your payment electronically if requested.

If you have any questions regarding the distribution of the oil and natural gas production taxes, please contact any of the following individuals:

|                  |                |
|------------------|----------------|
| Kelli Barcus     | (406) 444-6921 |
| Tyler Flaig      | (406) 444-0980 |
| Jon Wicks        | (406) 444-7364 |
| Justin Hendricks | (406) 444-3501 |
| Kristin Keller   | (406) 444-6958 |
| Logan Monday     | (406) 444-0204 |
| Scott DeMars     | (406) 444-2987 |

cc: County Commissioners  
School Superintendents  
DOR County Offices