

# DEPARTMENT OF LIVESTOCK

## Per Capita Fee Refund Form

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

-Forms must be received by the Department before March 31<sup>st</sup>.

-Forms must be accompanied by proof of transfers such as inspection forms.

**Mail completed form to:**

Montana Department of Livestock  
Finance & Accounting Bureau Chief  
PO Box 202001  
Helena, MT 59620-2001

Species	Per Capita Fee (2026)	Number of livestock reported as of February 1	Number of livestock transferred out of MT	Date livestock were transferred out of MT <sup>(1)</sup>	Date livestock were transferred back to MT <sup>(1)</sup>	Number of months livestock were out of state	Amount of refund requested <sup>(2)</sup>
Cattle	2.46						
Sheep and Goats	0.58						
Horses and Mules	6.27						
Swine	0.84						
Poultry	0.07						
Bees	0.43						
Llamas and Alpacas	10.42						
Bison	4.66						
Domestic Ungulates (alternative livestock)	28.22						
Ratites	10.42						

<sup>(1)</sup> DOL will review information provided and calculate refund.

Total:

\$

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Owners ID: SSN \_\_\_\_\_ or FEIN \_\_\_\_\_

Daytime Phone Number: \_\_\_\_\_

Email: \_\_\_\_\_

Livestock Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Montana Code Annotated 2023**  
**15-24-922**

**(3)(a)** A livestock owner who moves livestock between states is entitled to a refund of the per capita fee collected under [15-24-921](#) based on the number of months that the livestock have situs in Montana. The amount of the refund is equal to the ratio of the number of months that the livestock do not have situs in the state to the number of months in the year, multiplied by the original per capita fee due. A taxpayer shall apply to the board of livestock on a form prescribed by the board for a refund allowed under this subsection by March 31 of the following year. The application must include a statement showing the date when the livestock were moved out of the state.