



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2027 Biennium

Bill#/Title: SB0306.02 (001): Prohibit sale of tax deed to foreign entity

Primary Sponsor: Kenneth Bogner Status: As Amended in Senate Committee

☐ Included in the Executive Budget ☐ Needs to be included in HB 2 ☐ Significant Local Gov Impact  
☐ Significant Long-Term Impacts ☐ Technical Concerns ☐ Dedicated Revenue Form Attached

### FISCAL SUMMARY

|                             | <u>FY 2026<br/>Difference</u> | <u>FY 2027<br/>Difference</u> | <u>FY 2028<br/>Difference</u> | <u>FY 2029<br/>Difference</u> |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>         |                               |                               |                               |                               |
| General Fund (01)           | \$0                           | \$0                           | \$0                           | \$0                           |
| <b>Revenues</b>             |                               |                               |                               |                               |
| General Fund (01)           | \$0                           | \$0                           | \$0                           | \$0                           |
| <b>Net Impact</b>           | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                    |
| <b>General Fund Balance</b> | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                    |

### Description of fiscal impact

SB 306 prohibits a County Treasurer from issuing a tax deed to a foreign entity.

The tax lien and deed process is a function of the county treasurer and therefore would have no impact on the Department of Revenue. The amendment adds a definition of domestic entity and requires proof from the entity that it is a domestic entity .

### FISCAL ANALYSIS

#### Assumptions

1. The tax lien and deed process is a function of County treasurers and therefore would have no impact on the State of Montana.

NO SPONSOR SIGNATURE

3/3

Sponsor's Initials

Date

Budget Director's Initials

3/1/2025

Date