



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2027 Biennium

Bill#/Title: SB0054: Require certain tax payments to be made electronically

Primary Sponsor: Wylie Galt Status: As Introduced

☐ 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 Difference</u>	<u>FY 2027 Difference</u>	<u>FY 2028 Difference</u>	<u>FY 2029 Difference</u>
Expenditures				
General Fund (01)	\$0	\$0	\$0	\$0
Revenues				
General Fund (01)	\$0	\$0	\$0	\$0
Net Impact	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
General Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of fiscal impact

Senate Bill 54 proposes amendments to 15-1-802 and 15-1-803, MCA. The amendment to 15-1-802, MCA, reduces the threshold for the amount of taxes due that must be paid electronically from \$500,000 (current) to \$50,000. The amendments to 15-1-803, MCA, clarify the rules necessary for administration of this provision.

FISCAL ANALYSIS

Assumptions

- SB 54 should facilitate payments for taxpayers and for administrative processing of taxes. There is no fiscal impact to the state.

NO SPONSOR SIGNATURE

Sponsor's Initials

Date

1/10/25

Budget Director's Initials

1/7/2025

Date