



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2025 Biennium

<b>Bill information:</b>	
SB0178 - Generally revise cryptocurrency laws (Zolnikov, Daniel )	
<b>Status:</b>	As Amended in Senate Committee

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

### FISCAL SUMMARY

	<u>FY 2024</u> <u>Difference</u>	<u>FY 2025</u> <u>Difference</u>	<u>FY 2026</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>
<b>Expenditures:</b>				
General Fund	\$0	\$0	\$0	\$0
<b>Revenue:</b>				
General Fund	\$0	\$0	\$0	\$0
<b>Net Impact-General Fund Balance:</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Description of fiscal impact:** SB 178 has no fiscal impact to the state.

### FISCAL ANALYSIS

**Assumptions:**

- SB 178, as amended in committee, states that taxpayers using digital assets to pay taxes, withholding, assessments or charges may not be subject to any additional tax or fee based solely on the method of payment being a digital asset. Section 2 of the bill clarifies that state and local governments are not prohibited from collecting a tax, withholding, assessment, or charge currently authorized by title 15 or 16, MCA.
- This bill is not expected to have a significant fiscal impact to the state.

NO SPONSOR SIGNATURE

\_\_\_\_\_  
Sponsor's Initials     
2/20  
Date     
\_\_\_\_\_  
Budget Director's Initials     
2-17-23  
Date