



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2025 Biennium

Bill information:	
SB0408 - Revise public access laws related to tax credits and incentives (Molnar, Brad )	
Status:	As Introduced

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Significant Local Gov Impact     | <input type="checkbox"/> Needs to be included in HB 2  | <input type="checkbox"/> Technical Concerns              |
| <input type="checkbox"/> Included in the Executive Budget | <input type="checkbox"/> Significant Long-Term Impacts | <input type="checkbox"/> 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 Balanc</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Description of fiscal impact:** SB 408 changes the definition of “qualified access to public land” to remove the restriction that land cannot include a corridor between two or more parcels of public land when the public land parcels are surrounded by private land that the landowner have not granted permission to cross and there is no other legal access.

### FISCAL ANALYSIS

#### Assumptions:

#### **Department of Montana Fish, Wildlife, and Parks (FWP)**

- There are two landowner programs administered by the department that this bill impacts, Unlocking Public Lands (UPL) and Public Access Land Agreements (PALA) programs. UPL provides tax credits to eligible landowners for qualified access to public lands. Landowners receive a tax credit of \$750 for each property that provides access up to \$3,000. PALA are public access landowner agreements that provide access across the landowner’s land with negotiated payments up to \$15,000 annually.
- FWP does not anticipate any changes in the number of landowners utilizing these programs.

As Introduced

**Department of Revenue**

- 3. SB 408 changes the requirements for taxpayers to qualify for the unlocking public lands program income tax credit.
- 4. The proposed change is not expected to increase the number of total credits claimed.

NO SPONSOR SIGNATURE 2/27/23

*Sponsor's Initials*

*Date*



*Budget Director's Initials*

2-27-23

*Date*