

HOUSE BILL NO. 230

Introduced: 01/14/83

Referred to Committee on Local Government: 01/14/83

Hearing: 2/15/83

Report: 02/21/83, Do Not Pass

Bill Killed: 02/22/83

1 House BILL NO. 230  
2 INTRODUCED BY Walton  
3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT AUTHORIZING LOCAL  
5 GOVERNMENTS TO IMPOSE A TOURIST TAX ON CHARGES FOR THE USE  
6 OF HOTEL, MOTEL, AND TOURIST CAMPGROUND FACILITIES; AND  
7 PROVIDING AN IMMEDIATE EFFECTIVE DATE."  
8  
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
10 Section 1. Definitions. For purposes of [this act],  
11 the following definitions apply:  
12 (1) "Hotel or motel" means a building containing  
13 individual sleeping rooms or suites for providing overnight  
14 lodging facilities to the general public for compensation.  
15 The term includes those facilities represented to the public  
16 as a hotel, motel, resort, inn, guest ranch, or public  
17 lodginghouse. The term does not include roominghouses,  
18 retirement homes, or other multiunit structures that are  
19 rented on other than a daily or weekly basis.  
20 (2) "Local government" means a city, town, or  
21 municipality.  
22 (3) "Tourist campground" means a place used for public  
23 camping primarily by automobile tourists, where persons can  
24 camp, secure tents, or park individual trailers or truck  
25 trailers for camping and sleeping purposes. The term does

1 not include a trailer court, trailer park, or mobile home  
2 park intended for occupancy by trailers or mobile homes for  
3 nonrecreational dwelling purposes.

4 Section 2. Tourist tax -- rate of tax. (1) A local  
5 government may by resolution of its governing body impose a  
6 tourist tax for the use of hotel, motel, and tourist  
7 campground facilities.

8 (2) The tax imposed may not exceed 10% of the charge  
9 for the use of the hotel, motel, or tourist campground  
10 facility.

11 (3) In addition to establishing the rate of the tax,  
12 the resolution must include provisions concerning the  
13 reporting, collection, and enforcement of the tax. The  
14 resolution may also provide for a penalty and interest for  
15 failure to comply with the resolution. The rate of interest  
16 that may be charged may not exceed the maximum legal rate of  
17 interest that may be charged by a financial institution.

18 Section 3. Preemption in favor of county tax or higher  
19 tax. (1) A tourist tax imposed by a local government within  
20 a county is preempted by a county tourist tax which is  
21 imposed at a rate equal to or greater than the rate imposed  
22 by the local government within the county.

23 (2) If a local government within a county imposes a  
24 tourist tax at a rate greater than the county's tourist tax,  
25 the county's tourist tax may not be imposed within the tax

1 jurisdiction of the local government.

2       Section 4. Distribution of revenue generated by county  
3 tourist tax. (1) Except as provided in subsection (2),  
4 one-half of the revenue generated by the county tourist tax  
5 must be distributed to the county and one-half of the  
6 revenue must be distributed to all other local governments  
7 within the county according to population.

8       (2) A local government within a county that imposes a  
9 tourist tax at a rate greater than the rate imposed by the  
10 county is not entitled to share in the distribution of the  
11 revenue generated by the county's tourist tax.

12       Section 5. Effective date. This act is effective on  
13 passage and approval.

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