

HB 726 INTRODUCED BY SPAETH, ET AL.
FLEXIBILITY FOR RESORT COMMUNITY TAX

2/12	INTRODUCED		
2/12	REFERRED TO TAXATION		
2/20	HEARING		
2/23	COMMITTEE REPORT--BILL NOT PASSED		
2/24	REREFERRED TO TAXATION		
3/19	COMMITTEE REPORT--BILL PASSED AS AMENDED		
3/24	2ND READING PASSED AS AMENDED	84	12
3/26	3RD READING PASSED	87	12
	TRANSMITTED TO SENATE		
4/09	RULES SUSPENDED TO ALLOW RECEIPT OF BILL AFTER DEADLINE	47	2
4/10	REFERRED TO TAXATION		
4/13	HEARING		
4/13	COMMITTEE REPORT--BILL CONCURRED		
4/14	2ND READING CONCURRED AS AMENDED	50	0
4/14	3RD READING CONCURRED	45	5
	RETURNED TO HOUSE WITH AMENDMENTS		
4/20	2ND READING AMENDMENTS NOT CONCURRED	91	7
4/20	FREE CONFERENCE COMMITTEE APPOINTED		
	SENATE		
4/21	FREE CONFERENCE COMMITTEE APPOINTED		
	DIED IN PROCESS		

1 House BILL NO. 726
 2 INTRODUCED BY Spaeth Mc
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING RESORT
 5 COMMUNITIES TO CHOOSE THE GOODS AND SERVICES UPON WHICH THE
 6 RESORT COMMUNITY TAX WILL BE IMPOSED; AMENDING SECTION
 7 7-6-4463, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."
 8

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10 Section 1. Section 7-6-4463, MCA, is amended to read:

11 "7-6-4463. Limit on resort community tax rate -- goods
 12 and services subject to tax. (1) The rate of the resort tax
 13 must be established by the election petition or resolution
 14 provided for in 7-6-4464, but the rate may not exceed 3%.

15 (2) (a) The resort tax is a tax on the retail value of
 16 all goods and services designated in the petition or
 17 resolution and sold within the resort community by the
 18 following establishments designated in the petition or
 19 resolution and may include:

- 20 (i) hotels, motels, and other lodging or camping
- 21 facilities;
- 22 (ii) restaurants, fast food stores, and other food
- 23 service establishments;
- 24 (iii) taverns, bars, night clubs, lounges, and other
- 25 public establishments that serve beer, wine, liquor, or

1 other alcoholic beverages by the drink; and
 2 (b) establishments that sell luxuries ~~must--collect--a~~
 3 ~~tax-on-such-luxuries."~~

4 NEW SECTION. Section 2. Effective date. This act is
 5 effective on passage and approval.

-End-



-2- INTRODUCED BILL
 HB-726

RE-REFERRED AND
APPROVED BY COMMITTEE
ON TAXATION
AS AMENDED

1 HOUSE BILL NO. 726
2 INTRODUCED BY SPAETH, MCLANE
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16 all goods and services designated in the petition or
17 resolution and sold within the resort community by the
18 following establishments designated in the petition or
19 resolution and may MUST include:

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23 service establishments; AND

24 (iii) taverns, bars, night clubs, lounges, and other
25 public establishments that serve beer, wine, liquor, or

1 other alcoholic beverages by the drink; and,
2 (b) THE PETITION OR RESOLUTION MAY INCLUDE
3 establishments that sell luxuries must collect a tax on such
4 luxuries."

5 NEW SECTION. Section 2. Effective date. This act is
6 effective on passage and approval.

-End-



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1 public establishments that serve beer, wine, liquor, or
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3 (b) THE PETITION OR RESOLUTION MAY INCLUDE
 4 establishments that sell luxuries ~~must collect a tax on such~~
 5 luxuries.

6 (C) SALES MADE BY ESTABLISHMENTS NOT SPECIFIED IN THIS
 7 SUBSECTION (2) MAY NOT BE TAXED."

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16 (2) (a) The resort tax is a tax on the retail value of
17 all goods and services designated in the petition or
18 resolution and sold within the resort community by the
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22 facilities;

23 (ii) restaurants, fast food stores, and other food
24 service establishments; AND

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1 public establishments that serve beer, wine, liquor, or
2 other alcoholic beverages by the drink; and

3 (b) THE PETITION OR RESOLUTION MAY INCLUDE
4 establishments that sell luxuries must-collect-a-tax-on-such
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6 (c) SALES MADE BY ESTABLISHMENTS NOT SPECIFIED IN THIS
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COMMITTEE OF THE WHOLE AMENDMENT

4141915p.cwr

4-14-87

DATE

SENATE

7:15

TIME

MR. CHAIRMAN: I MOVE TO AMEND House Bill

No. 726

third reading copy (blue) as follows:
Color

- 1. Page 1, line 20.
- Strike: " MUST "
- Insert: "may"

KME
C

ADOPT

REJECT

Senator Mazurek