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House BILL NO. 524

Klaumfl

INTRODUCED BY ~~Jeanette mckee Fisher~~ ~~Markus~~ ~~Hoblinger~~ ~~Ream~~ ~~Wallyn~~ ~~Carroll~~

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE POPULATION AND ECONOMIC WELL-BEING REQUIREMENTS TO QUALIFY AS A RESORT COMMUNITY; AMENDING SECTION 7-6-4461, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

Section 1. Section 7-6-4461, MCA, is amended to read:

"7-6-4461. Resort tax -- definitions. As used in 7-6-4461 through 7-6-4469, the following definitions apply:

(1) "Luxuries" means any gift item, luxury item, or other item normally sold to the public or to transient visitors or tourists. The term does not include food purchased unprepared or unserved, medicine, medical supplies and services, appliances, hardware supplies and tools, or any necessities of life.

(2) "Medical supplies" means items that are sold to be used for curative, prosthetic, or medical maintenance purposes, whether or not prescribed by a physician.

(3) "Medicine" means substances sold for curative or remedial properties, including both physician prescribed and over-the-counter medications.

(4) "Resort area" means an area that:

(a) is an unincorporated area and is a defined contiguous geographic area;

(b) has a population of less than 2,500 according to the most recent federal census or federal estimate;

(c) derives the major portion of its economic well-being from businesses catering to the recreational and personal needs of persons traveling to or through the area for purposes not related to their income production; and

(d) has been designated by the department of commerce as a resort area prior to its establishment by the county commissioners as provided in 7-6-4468.

(5) "Resort community" means a community that:

(a) is an incorporated municipality;

1 (b) has a population of less than ~~2,500~~ 5,500 according to the most recent federal census or
2 federal estimate;

3 (c) derives ~~the~~ a major or secondary portion of its economic well-being related to current
4 employment from businesses catering to the recreational and personal needs of persons traveling to or
5 through the municipality for purposes not related to their income production; and

6 (d) has been designated by the department of commerce as a resort community."

7

8 **NEW SECTION. Section 2. Effective date.** [This act] is effective on passage and approval.

9

-END-

STATE OF MONTANA - FISCAL NOTE

Fiscal Note for HB0524, as introduced

DESCRIPTION OF PROPOSED LEGISLATION:

An act revising the population and economic well-being requirements to qualify as a resort community; and providing an immediate effective date.

ASSUMPTIONS:

1. A community with a population of less than 5,500 would qualify as a "resort community".
2. A resort community must derive a major or secondary portion of its economic well-being related to current employment from businesses catering to the recreational and personal needs of persons traveling to or through the municipality for purposes not related to their income production.
3. The proposed bill does not change the rate or distribution of the current lodging facility use tax.

STATE FISCAL IMPACT:

None.

EFFECT ON COUNTY OR OTHER LOCAL REVENUES OR EXPENDITURES:

Communities meeting the definition of a resort community and adopting a local resort tax would realize an increase in revenues.

David Lewis 2-17-95
DAVID LEWIS, BUDGET DIRECTOR DATE
Office of Budget and Program Planning

Jeanette S. McKee 2/18/95
JEANETTE MCKEE, PRIMARY SPONSOR DATE
Fiscal Note for HB0524, as introduced

HB 524

1 HOUSE BILL NO. 524

2 INTRODUCED BY MCKEE, FISHER, STANG, HARPER, CLARK, KLAMPE, MURDOCK, BOHLINGER,
3 REAM, ELLIS, HALLIGAN, GROSFIELD

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE POPULATION AND ECONOMIC WELL-BEING
6 REQUIREMENTS TO QUALIFY AS A RESORT COMMUNITY; PROVIDING A CONTINGENT AMENDMENT
7 TO AUTHORIZE TAXATION OF LIQUOR SALES FROM AGENCY LIQUOR STORES; AMENDING SECTION
8 SECTIONS 7-6-4461 AND 7-6-4463, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE DATES."

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

11
12 **Section 1.** Section 7-6-4461, MCA, is amended to read:

13 **"7-6-4461. Resort tax -- definitions.** As used in 7-6-4461 through 7-6-4469, the following
14 definitions apply:

15 (1) "Luxuries" means any gift item, luxury item, or other item normally sold to the public or to
16 transient visitors or tourists. The term does not include food purchased unprepared or unserved, medicine,
17 medical supplies and services, appliances, hardware supplies and tools, or any necessities of life.

18 (2) "Medical supplies" means items that are sold to be used for curative, prosthetic, or medical
19 maintenance purposes, whether or not prescribed by a physician.

20 (3) "Medicine" means substances sold for curative or remedial properties, including both physician
21 prescribed and over-the-counter medications.

22 (4) "Resort area" means an area that:

23 (a) is an unincorporated area and is a defined contiguous geographic area;

24 (b) has a population of less than 2,500 according to the most recent federal census or federal
25 estimate;

26 (c) derives the major portion of its economic well-being from businesses catering to the recreational
27 and personal needs of persons traveling to or through the area for purposes not related to their income
28 production; and

29 (d) has been designated by the department of commerce as a resort area prior to its establishment
30 by the county commissioners as provided in 7-6-4468.

1 (5) "Resort community" means a community that:

2 (a) is an incorporated municipality;

3 (b) has a population of less than ~~2,500~~ 5,500 according to the most recent federal census or
4 federal estimate;

5 (c) derives ~~the a major~~ THE PRIMARY or THE secondary portion of its economic well-being related
6 to current employment from businesses catering to the recreational and personal needs of persons traveling
7 to or through the municipality for purposes not related to their income production; and

8 (d) has been designated by the department of commerce as a resort community."
9

10 NEW SECTION. SECTION 2. COORDINATION INSTRUCTION. IF HOUSE BILL NO. 574 IS PASSED
11 AND APPROVED, THEN 7-6-4463 IS AMENDED TO READ:

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

15 (2) (a) The resort tax is a tax on the retail value of all goods and services sold within the resort
16 community or area by the following establishments:

17 (i) hotels, motels, and other lodging or camping facilities;

18 (ii) restaurants, fast food stores, and other food service establishments;

19 (iii) taverns, bars, night clubs, lounges, agency liquor stores, and other public establishments that
20 ~~serve~~ sell beer, wine, liquor, or other alcoholic beverages ~~by the drink~~; and

21 (iv) destination ski resorts and other destination recreational facilities.

22 (b) Establishments that sell luxuries ~~must~~ shall collect a tax on such luxuries."
23

24 NEW SECTION. Section 3. Effective date DATES. ~~{This act} is~~ (1) [SECTION 1] AND THIS
25 SECTION ARE effective on passage and approval.

26 (2) [SECTION 2] IS EFFECTIVE JULY 1, 1995.
27

-END-

REREFERRED AND APPROVED BY COM
ON TAXATION

HOUSE BILL NO. 524

INTRODUCED BY MCKEE, FISHER, STANG, HARPER, CLARK, KLAMPE, MURDOCK, BOHLINGER,
REAM, ELLIS, HALLIGAN, GROSFIELD

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE POPULATION AND ECONOMIC WELL-BEING
REQUIREMENTS TO QUALIFY AS A RESORT COMMUNITY; PROVIDING A CONTINGENT AMENDMENT
TO AUTHORIZE TAXATION OF CERTAIN LIQUOR SALES FROM AGENCY LIQUOR STORES; AMENDING
SECTION SECTIONS 7-6-4461 AND 7-6-4463, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE
DATES."

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

Section 1. Section 7-6-4461, MCA, is amended to read:

"7-6-4461. Resort tax -- definitions. As used in 7-6-4461 through 7-6-4469, the following
definitions apply:

(1) "Luxuries" means any gift item, luxury item, or other item normally sold to the public or to
transient visitors or tourists. The term does not include food purchased unprepared or unserved, medicine,
medical supplies and services, appliances, hardware supplies and tools, or any necessities of life.

(2) "Medical supplies" means items that are sold to be used for curative, prosthetic, or medical
maintenance purposes, whether or not prescribed by a physician.

(3) "Medicine" means substances sold for curative or remedial properties, including both physician
prescribed and over-the-counter medications.

(4) "Resort area" means an area that:

(a) is an unincorporated area and is a defined contiguous geographic area;

(b) has a population of less than 2,500 according to the most recent federal census or federal
estimate;

(c) derives the major portion of its economic well-being from businesses catering to the recreational
and personal needs of persons traveling to or through the area for purposes not related to their income
production; and

(d) has been designated by the department of commerce as a resort area prior to its establishment

1 by the county commissioners as provided in 7-6-4468.

2 (5) "Resort community" means a community that:

3 (a) is an incorporated municipality;

4 (b) has a population of less than ~~2,500~~ 5,500 according to the most recent federal census or
5 federal estimate;

6 (c) derives ~~the a major~~ THE PRIMARY or THE secondary portion of its economic well-being related
7 to current employment from businesses catering to the recreational and personal needs of persons traveling
8 to or through the municipality for purposes not related to their income production; and

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12 AND APPROVED, THEN 7-6-4463 IS AMENDED TO READ:

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

16 (2) (a) The resort tax is a tax on the retail value of all goods and services sold within the resort
17 community or area by the following establishments:

18 (i) hotels, motels, and other lodging or camping facilities;

19 (ii) restaurants, fast food stores, and other food service establishments;

20 (iii) taverns, bars, night clubs, lounges, ~~agency liquor stores,~~ and other public establishments that
21 ~~serve~~ sell beer, wine, liquor, or other alcoholic beverages ~~by the drink; and~~

22 (IV) AGENCY LIQUOR STORES, EXCEPT WHEN SOLD TO A RETAIL LICENSEE FOR THE PURPOSE
23 OF RESALE; AND

24 ~~(iv)~~ (V) destination ski resorts and other destination recreational facilities.

25 (b) Establishments that sell luxuries ~~must~~ shall collect a tax on such luxuries."
26

27 NEW SECTION. Section 3. Effective date DATES. ~~[This act] is~~ (1) [SECTION 1] AND THIS
28 SECTION ARE effective on passage and approval.

29 (2) [SECTION 2] IS EFFECTIVE JULY 1, 1995, IF HOUSE BILL NO. 574 IS PASSED AND
30 APPROVED. IF HOUSE BILL NO. 574 IS NOT PASSED AND APPROVED, THEN [SECTION 2] IS VOID.

-END-

- 2 -

1 HOUSE BILL NO. 524

2 INTRODUCED BY MCKEE, FISHER, STANG, HARPER, CLARK, KLAMPE, MURDOCK, BOHLINGER,
3 REAM, ELLIS, HALLIGAN, GROSFIELD

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE POPULATION AND ECONOMIC WELL-BEING
6 REQUIREMENTS TO QUALIFY AS A RESORT COMMUNITY; PROVIDING A CONTINGENT AMENDMENT
7 TO AUTHORIZE TAXATION OF CERTAIN LIQUOR SALES FROM AGENCY LIQUOR STORES; AMENDING
8 SECTION SECTIONS 7-6-4461 AND 7-6-4463, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE
9 DATES."

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14 "7-6-4461. **Resort tax -- definitions.** As used in 7-6-4461 through 7-6-4469, the following
15 definitions apply:

16 (1) "Luxuries" means any gift item, luxury item, or other item normally sold to the public or to
17 transient visitors or tourists. The term does not include food purchased unprepared or unserved, medicine,
18 medical supplies and services, appliances, hardware supplies and tools, or any necessities of life.

19 (2) "Medical supplies" means items that are sold to be used for curative, prosthetic, or medical
20 maintenance purposes, whether or not prescribed by a physician.

21 (3) "Medicine" means substances sold for curative or remedial properties, including both physician
22 prescribed and over-the-counter medications.

23 (4) "Resort area" means an area that:

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25 (b) has a population of less than 2,500 according to the most recent federal census or federal
26 estimate;

27 (c) derives the major portion of its economic well-being from businesses catering to the recreational
28 and personal needs of persons traveling to or through the area for purposes not related to their income
29 production; and

30 (d) has been designated by the department of commerce as a resort area prior to its establishment

1 by the county commissioners as provided in 7-6-4468.

2 (5) "Resort community" means a community that:

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5 federal estimate;

6 (c) derives ~~the a major~~ THE PRIMARY or THE secondary portion of its economic well-being related
7 to current employment from businesses catering to the recreational and personal needs of persons traveling
8 to or through the municipality for purposes not related to their income production; and

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

16 (2) (a) The resort tax is a tax on the retail value of all goods and services sold within the resort
17 community or area by the following establishments:

18 (i) hotels, motels, and other lodging or camping facilities;

19 (ii) restaurants, fast food stores, and other food service establishments;

20 (iii) taverns, bars, night clubs, lounges, ~~agency liquor stores,~~ and other public establishments that
21 ~~serve~~ sell beer, wine, liquor, or other alcoholic beverages ~~by the drink; and~~

22 (IV) AGENCY LIQUOR STORES, EXCEPT WHEN SOLD TO A RETAIL LICENSEE FOR THE PURPOSE
23 OF RESALE; AND

24 ~~(iv)~~ (V) destination ski resorts and other destination recreational facilities.

25 (b) Establishments that sell luxuries ~~must~~ shall collect a tax on such luxuries."

26
27 NEW SECTION. Section 3. Effective date DATES. ~~{This act} is~~ (1) [SECTION 1] AND THIS
28 SECTION ARE effective on passage and approval.

29 (2) [SECTION 2] IS EFFECTIVE JULY 1, 1995, IF HOUSE BILL NO. 574 IS PASSED AND
30 APPROVED. IF HOUSE BILL NO. 574 IS NOT PASSED AND APPROVED, THEN [SECTION 2] IS VOID.

-END-

- 2 -

SENATE STANDING COMMITTEE REPORT

Page 1 of 3
April 5, 1995

MR. PRESIDENT:

We, your committee on Taxation having had under consideration HB 524 (third reading copy -- blue), respectfully report that HB 524 be amended as follows and as so amended be concurred, in.

Signed: 
Senator Gerry Devlin, Chair

That such amendments read:

1. Title, lines 6 and 7.

Strike: "PROVIDING" on line 6 through "STORES" on line 7

Insert: "; EXCLUDING GOODS AND SERVICES SOLD FOR RESALE FROM THE RESORT TAX; REQUIRING NOTICE PRIOR TO THE ELECTION OF THE GOODS AND SERVICES SUBJECT TO THE RESORT TAX"

2. Title, line 8.

Strike: "AND"

Insert: ", "

Following: "7-6-4463"

Insert: ", AND 7-6-4464"

Following: "IMMEDIATE"

Insert: "AN IMMEDIATE"

3. Title, line 9.

Strike: "DATES"

Insert: "DATE"

4. Page 2, line 6.

Strike: "or THE secondary"

5. Page 2, lines 11 through 25.

Strike: section 2 in its entirety

Insert: "**Section 2.** Section 7-6-4463, MCA, is amended to read:


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

(2) (a) The resort tax is a tax on the retail value of all goods and services sold, except for goods and services sold for resale, within the resort community or area by the following establishments:

(i) hotels, motels, and other lodging or camping facilities;

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

(iii) taverns, bars, night clubs, lounges, and other public



Amd. Coord.
Sec. of Senate


Senator Carrying Bill

HB 524
SENATE

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

(iv) destination ski resorts and other destination recreational facilities.

(b) Establishments that sell luxuries ~~must~~ shall collect a tax on such luxuries."

Section 3. Section 7-6-4464, MCA, is amended to read:

"7-6-4464. Resort tax -- election required -- procedure -- notice. (1) A resort community or area may not impose or, except as provided in 7-6-4465, amend or repeal a resort tax unless the resort tax question has been submitted to the electorate of the resort community or area and approved by a majority of the electors voting on the question.

(2) The resort tax question may be presented to the electors of:

(a) a resort community by a petition of the electors as provided by 7-1-4130, 7-5-132, and 7-5-134 through 7-5-137 or by a resolution of the governing body of the resort community; or

(b) a resort area by a resolution of the board of county commissioners, following receipt of a petition of electors as provided in 7-6-4468.

(3) If a resort area is in more than one county, the resort tax question must be presented to and approved by the electors in the resort area of each county.

(4) The petition or resolution referring the taxing question must state:

(a) the rate of the resort tax;

(b) the duration of the resort tax;

(c) the date when the tax becomes effective, which date may not be earlier than 35 days after the election; and

(d) the purposes that may be funded by the resort tax revenue.

(5) Upon receipt of an adequate petition, the governing body may:

(a) call a special election on the resort tax question; or

(b) have the resort tax question placed on the ballot at the next regularly scheduled election.

(6)(a) Before the resort tax question is submitted to the electorate of a resort community or area, the governing body of the resort community or the board of county commissioners in the county in which the resort area is located shall publish notice of the goods and services subject to the resort tax, in a newspaper that meets the qualifications of subsection (6)(b). The notice must be published twice, with at least 6 days separating publication. The first publication must be no more than 30 days prior to the election and the last no less than 3 days prior to the election.

(b) The newspaper must be:
(i) of general, paid circulation with a second-class mailing permit;
(ii) published at least once a week; and
(iii) published in the county where the election will take place.

~~(6)~~(7) The question of the imposition of a resort tax may not be placed before the electors more than once in any fiscal year."

Renumber: subsequent section

6. Page 2, lines 27 and 28.

Strike: "DATES" on line 27

Insert: "date"

Strike: "(1)" on line 27 through "ARE" on line 28

Insert: "[This act] is"

7. Page 2, lines 29 and 30.

Strike: subsection (2) in its entirety

-END-

HOUSE BILL NO. 524

INTRODUCED BY MCKEE, FISHER, STANG, HARPER, CLARK, KLAMPE, MURDOCK, BOHLINGER,
REAM, ELLIS, HALLIGAN, GROSFIELD

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE POPULATION AND ECONOMIC WELL-BEING
REQUIREMENTS TO QUALIFY AS A RESORT COMMUNITY; ~~PROVIDING A CONTINGENT AMENDMENT
TO AUTHORIZE TAXATION OF CERTAIN LIQUOR SALES FROM AGENCY LIQUOR STORES EXCLUDING
GOODS AND SERVICES SOLD FOR RESALE FROM THE RESORT TAX; REQUIRING NOTICE PRIOR TO THE
ELECTION OF THE GOODS AND SERVICES SUBJECT TO THE RESORT TAX; AMENDING SECTION
SECTIONS 7-6-4461 AND, 7-6-4463, AND 7-6-4464, MCA; AND PROVIDING AN IMMEDIATE AN
IMMEDIATE EFFECTIVE DATE DATES DATE."~~

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

Section 1. Section 7-6-4461, MCA, is amended to read:

"7-6-4461. Resort tax -- definitions. As used in 7-6-4461 through 7-6-4469, the following
definitions apply:

(1) "Luxuries" means any gift item, luxury item, or other item normally sold to the public or to
transient visitors or tourists. The term does not include food purchased unprepared or unserved, medicine,
medical supplies and services, appliances, hardware supplies and tools, or any necessities of life.

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prescribed and over-the-counter medications.

(4) "Resort area" means an area that:

(a) is an unincorporated area and is a defined contiguous geographic area;

(b) has a population of less than 2,500 according to the most recent federal census or federal
estimate;

(c) derives the major portion of its economic well-being from businesses catering to the recreational
and personal needs of persons traveling to or through the area for purposes not related to their income

1 production; and

2 (d) has been designated by the department of commerce as a resort area prior to its establishment
3 by the county commissioners as provided in 7-6-4468.

4 (5) "Resort community" means a community that:

5 (a) is an incorporated municipality;

6 (b) has a population of less than ~~2,500~~ 5,500 according to the most recent federal census or
7 federal estimate;

8 (c) derives ~~the a major~~ THE PRIMARY or THE secondary portion of its economic well-being related
9 to current employment from businesses catering to the recreational and personal needs of persons traveling
10 to or through the municipality for purposes not related to their income production; and

11 (d) has been designated by the department of commerce as a resort community."

12

13 NEW SECTION. SECTION 2. COORDINATION INSTRUCTION. IF HOUSE BILL NO. 574 IS PASSED
14 AND APPROVED, THEN 7-6-4463 IS AMENDED TO READ:

15 ~~"7-6-4463. Limit on resort tax rate -- goods and services subject to tax. (1) The rate of the resort~~
16 ~~tax must be established by the election petition or resolution provided for in 7-6-4464, but the rate may~~
17 ~~not exceed 3%.~~

18 ~~(2) (a) The resort tax is a tax on the retail value of all goods and services sold within the resort~~
19 ~~community or area by the following establishments:~~

20 ~~(i) hotels, motels, and other lodging or camping facilities;~~

21 ~~(ii) restaurants, fast food stores, and other food service establishments;~~

22 ~~(iii) taverns, bars, night clubs, lounges, agency liquor stores, and other public establishments that~~
23 ~~serve sell beer, wine, liquor, or other alcoholic beverages by the drink; and~~

24 ~~(iv) AGENCY LIQUOR STORES, EXCEPT WHEN SOLD TO A RETAIL LICENSEE FOR THE PURPOSE~~
25 ~~OF RESALE; AND~~

26 ~~(v) destination ski resorts and other destination recreational facilities.~~

27 ~~(b) Establishments that sell luxuries must shall collect a tax on such luxuries."~~

28

29 SECTION 2. SECTION 7-6-4463, MCA, IS AMENDED TO READ:

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1 tax must be established by the election petition or resolution provided for in 7-6-4464, but the rate may
2 not exceed 3%.

3 (2) (a) The resort tax is a tax on the retail value of all goods and services sold, except for goods
4 and services sold for resale, within the resort community or area by the following establishments:

5 (i) hotels, motels, and other lodging or camping facilities;

6 (ii) restaurants, fast food stores, and other food service establishments;

7 (iii) taverns, bars, night clubs, lounges, and other public establishments that serve beer, wine,
8 liquor, or other alcoholic beverages by the drink; and

9 (iv) destination ski resorts and other destination recreational facilities.

10 (b) Establishments that sell luxuries ~~must~~ shall collect a tax on such luxuries."
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12 **SECTION 3. SECTION 7-6-4464, MCA, IS AMENDED TO READ:**

13 **"7-6-4464. Resort tax -- election required -- procedure -- notice.** (1) A resort community or area
14 may not impose or, except as provided in 7-6-4465, amend or repeal a resort tax unless the resort tax
15 question has been submitted to the electorate of the resort community or area and approved by a majority
16 of the electors voting on the question.

17 (2) The resort tax question may be presented to the electors of:

18 (a) a resort community by a petition of the electors as provided by 7-1-4130, 7-5-132, and 7-5-134
19 through 7-5-137 or by a resolution of the governing body of the resort community; or

20 (b) a resort area by a resolution of the board of county commissioners, following receipt of a
21 petition of electors as provided in 7-6-4468.

22 (3) If a resort area is in more than one county, the resort tax question must be presented to and
23 approved by the electors in the resort area of each county.

24 (4) The petition or resolution referring the taxing question must state:

25 (a) the rate of the resort tax;

26 (b) the duration of the resort tax;

27 (c) the date when the tax becomes effective, which date may not be earlier than 35 days after the
28 election; and

29 (d) the purposes that may be funded by the resort tax revenue.

30 (5) Upon receipt of an adequate petition, the governing body may:

1 (a) call a special election on the resort tax question; or
 2 (b) have the resort tax question placed on the ballot at the next regularly scheduled election.
 3 (6) (a) Before the resort tax question is submitted to the electorate of a resort community or area,
 4 the governing body of the resort community or the board of county commissioners in the county in which
 5 the resort area is located shall publish notice of the goods and services subject to the resort tax, in a
 6 newspaper that meets the qualifications of subsection (6)(b). The notice must be published twice, with at
 7 least 6 days separating publications. The first publication must be no more that 30 days prior to the
 8 election and the last no less than 3 days prior to the election.
 9 (b) The newspaper must be:
 10 (i) of general, paid circulation with a second-class mailing permit;
 11 (ii) published at least once a week; and
 12 (iii) published in the county where the election will take place.
 13 ~~(6)(7)~~ The question of the imposition of a resort tax may not be placed before the electors more
 14 than once in any fiscal year."
 15

16 NEW SECTION. Section 4. Effective date DATES DATE. (This act) is (1) [SECTION 1] AND THIS
 17 SECTION ARE [THIS ACT] IS effective on passage and approval.

18 ~~(2) [SECTION 2] IS EFFECTIVE JULY 1, 1995, IF HOUSE BILL NO. 574 IS PASSED AND~~
 19 ~~APPROVED. IF HOUSE BILL NO. 574 IS NOT PASSED AND APPROVED, THEN [SECTION 2] IS VOID.~~

20 -END-