

SENATE BILL NO. 171

INTRODUCED BY D. MAHLUM

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING THAT PARCELS OF LAND PRINCIPALLY USED AS PARKING LOTS MUST BE LICENSED AS A CAMPGROUND IN ORDER TO ALLOW OVERNIGHT CAMPING; PROVIDING THAT OVERNIGHT CAMPING FOR WHICH AN ACCOMMODATION CHARGE IS NOT IMPOSED IS SUBJECT TO A \$2 LODGING FACILITY USE TAX; ESTABLISHING SIGNAGE REQUIREMENTS; ALLOWING LAW ENFORCEMENT REPORTING CAPABILITY AND CITY ATTORNEY PROSECUTORIAL AUTHORITY TO ENFORCE THE TOURIST CAMPGROUND AND TRAILER COURT PROVISIONS; AND AMENDING SECTIONS 15-65-111, 15-65-112, AND 50-52-104, MCA."

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

NEW SECTION. Section 1. Recreational vehicles -- overnight parking prohibited unless licensed -- signs. (1) An individual, business, corporation, association, or other entity may not allow the overnight parking of more than two recreational vehicles for camping and sleeping purposes on a parcel of land principally used as a parking lot unless the parking lot qualifies for licensure and is licensed as a campground pursuant to this part and the use is allowed in compliance with any local zoning ordinances.

(2) An individual, business, corporation, association, or other entity that has a parcel of land principally used as a parking lot that is not licensed as a campground shall post signs stating that no overnight recreational vehicle camping is allowed.

(3) An individual, business, corporation, association, or other entity that has a parcel of land principally used as a parking lot that is licensed as a campground shall post signs stating that the operator of a recreational vehicle who parks the recreational vehicle overnight for camping and sleeping purposes is subject to a lodging facility use tax as provided in Title 15, chapter 65, part 1.

(4) The signs required in subsections (2) and (3) must be at least 18 inches by 24 inches in size, and at least one sign must be posted for every 10,000 square feet of parking space.

Section 2. Section 15-65-111, MCA, is amended to read:

"15-65-111. Tax rate. (1) There is imposed on the user of a facility a tax at a rate equal to 4% of the

1 accommodation charge collected by the facility.

2 (2) Accommodation charges do not include charges for rooms used for purposes other than lodging.

3 (3) If a person allows public camping on a parcel of land without charging an accommodation charge,
4 the person shall charge a tax of \$2 for each recreational vehicle for each night that the recreational vehicle is
5 parked overnight."

6
7 **Section 3.** Section 15-65-112, MCA, is amended to read:

8 **"15-65-112. Collection and reporting.** (1) The owner or operator of a facility shall collect the tax
9 imposed by 15-65-111.

10 (2) An individual who parks a recreational vehicle overnight in a parking lot for camping and sleeping
11 purposes is subject to the tax as provided in 15-65-111, and the owner or operator of the parcel of land
12 principally used as a parking lot is responsible for collecting the tax and complying with the provisions of this
13 chapter.

14 ~~(2)~~(3) The owner or operator shall report to the department of revenue, at the end of each calendar
15 quarter, the gross receipts collected during that quarter attributable to accommodation charges for the use of
16 the facility. The report is due on or before the last day of the month following the end of the calendar quarter and
17 must be accompanied by a payment in an amount equal to the tax required to be collected under subsection (1)."

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19 **Section 4.** Section 50-52-104, MCA, is amended to read:

20 **"50-52-104. ~~County~~ City or county attorney to prosecute violations.** When the department or a law
21 enforcement officer furnishes evidence to ~~the~~ a city or county attorney ~~of a county in this state~~, the city or county
22 attorney shall prosecute any person, firm, or corporation violating this chapter or a rule effective under this
23 chapter."

24
25 NEW SECTION. **Section 5. Codification instruction.** [Section 1] is intended to be codified as an
26 integral part of Title 50, chapter 52, part 2, and the provisions of Title 50, chapter 52, part 2, apply to [section 1].

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