

Amendments to House Bill No. 240
1st Reading Copy

Requested by Representative Bill Nooney

For the House Taxation Committee

Prepared by Jeff Martin
January 25, 2007 (7:10am)

1. Page 1, line 12.
Following: "establishments"
Insert: "located in Montana"
2. Page 1, line 13.
Following: "lodging"
Insert: "in Montana"
3. Page 1, line 14.
Strike: "Participating"
Insert: "Except as provided in subsection (8), participating"
4. Page 1, line 17.
Following: "disaster"
Insert: "or artificial cause"
5. Page 1, line 18.
Strike: "life"
Insert: "the individual"
Following: "assault"
Insert: ", as described in 45-5-206,"
6. Page 1, line 21.
Strike: "Establishments"
Insert: "Except as provided in subsection (8), establishments"
7. Page 1.
Following: line 30
Insert: "(a) "Artificial cause" includes but is not limited to accidents involving hazardous materials, air and water contamination, building fires, and explosions."
ReNUMBER: subsequent subsections
8. Page 2, line 3.
Following: "earthquake"
Insert: "landslide, mudslide, snowstorm,"
9. Page 2.
Following: line 3
Insert: "(8) The tax credit referred to in subsections (2) and

(3) does not apply to the costs of providing lodging to an individual who is displaced by a major disaster declared by the president under 42 U.S.C. 5170 or 5191 and who receives financial assistance for temporary housing under 42 U.S.C. 5174."

10. Page 2, line 16.

Strike: "average"

Strike: "per diem"

Insert: "lodging rate"

11. Page 2, line 17.

Strike: "region"

Insert: "location"

12. Page 2.

Following: line 18

Insert: "(3) The credit may be claimed only for lodging provided in Montana."

Renumber: subsequent subsection

13. Page 2.

Following: line 20

Insert: "(5) If the credit allowed under this section is claimed by a small business corporation, as defined in 15-30-1101, or a partnership, the credit must be attributed to shareholders or partners, using the same proportion to report the corporation's or partnership's income or loss for Montana income tax purposes."

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