Summary of Montana Trust Taxes and Fees Adminstered by the Department of Revenue

Tax/Fee	Montana Code Annotated	Penalty Interest	Trust Reference *[Tax held in trust for state]*	Tax/Fee Collector and Remitter	Payer of Tax/Fee	Individual Liability Provision	Direction of Funds
Emergency Telephone System (911) Fee	§10-4-101 et.seq	**10-4-211, MCA** Applies 10-4-211 MCA Penalty 10% Interest 1%/month	10-4-211, MCA	Telecommunications Service Provider	Subscriber	None	**Special Revenue Fund** Funding 911 programs statewide
Individual Income Tax Payroll Withholding	§15-30-2501 et.seq	**15-30-2509, MCA** Applies 15-1-216 MCA Penalty 1.5%/month Interest 15%	15-30-2508, MCA	Employer	Employee	15-30-2503, MCA	**General Fund**
Royalty Withholding	§15-30-2536 through §15-30-2547	**15-30-2546, MCA** Applies 15-1-216 MCA Penalty 1.5%/month Interest 15%	15-30-2545, MCA	Payer of royalty payments to royalty owners	Royalty owners	15-30-2540, MCA	**General Fund**
Retail Telecommunication Excise Tax	§15-53-101 et.seq	**15-53-147, MCA** Applies 15-1-216 MCA Penalty 1.5%/month Interest 15%	None	Telecommunications Service Provider	Purchaser	None	**General Fund**
Lodging Facility Use Tax	§15-65-101 et.seq	**15-65-115, MCA** Applies 15-1-216 MCA Penalty 1.5%/month Interest 15%	None	Facility	User of the Facility	None	**Special Revenue Fund** Various Tourism Related Funds
Sales Tax (Accommodations and Rental Vehicle)	§15-68-101 et.seq	**15-68-514, MCA** Applies 15-1-216 MCA Penalty 1.5%/month Interest 15%	15-68-512, MCA ** Sales Tax Language - DOR may provide for security deposit*	Seller	Purchaser of Accommodation or Rental Vehicle	15-68-512, MCA 15-68-811, MCA	**General Fund**
Telecommuications Relay Service Fee	§53-19-301 et.seq	**53-19-316, MCA** Applies 15-1-216 MCA Penalty 1.2%/month Interest 12%	53-19-316, MCA	Telecommunications Service Provider	Subscriber	None	**Special Revenue Fund** For telecommunications services and specialized telecom equipment for person with disabilities

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