

Amendments to Senate Bill No. 175
1st Reading Copy

Requested by Senator JP Pomnichowski

For the Senate Taxation Committee

Prepared by Jaret Coles
January 30, 2015 (6:56am)

1. Title, page 1, line 5.

Strike: "SECTION"

Insert: "SECTIONS 15-30-2381, 15-31-171,"

Following: "50-51-114,"

Insert: "AND 50-51-115,"

2. Page 1, line 10.

Following: line 9

Insert: "Section 1. Section 15-30-2381, MCA, is amended to read:

"15-30-2381. Tax credit for providing temporary emergency lodging. (1) There is a credit for taxes otherwise due under this chapter for participation in the ~~temporary~~ emergency lodging program established in 50-51-114.

(2) The tax credit is:

(a) equal to \$30 for each day of lodging provided; and

(b) limited to a maximum of 5 nights' lodging for each individual per calendar year.

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

(4) If the amount of the credit exceeds the taxpayer's liability under this chapter, the amount of the excess must be refunded to the taxpayer. The credit may be claimed even if the taxpayer has no tax liability.

(5) If the credit allowed under this section is claimed by a small business corporation, as defined in 15-30-3301, 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."

{Internal References to 15-30-2381:

50-51-114 a 50-51-114 a}"

Insert: "Section 2. Section 15-31-171, MCA, is amended to read:

"15-31-171. Tax credit for providing temporary emergency lodging. (1) There is a credit for taxes otherwise due under this chapter for participation in the ~~temporary~~ emergency lodging program established in 50-51-114.

(2) The tax credit is:

(a) equal to \$30 for each day of lodging provided; and

(b) limited to a maximum of 5 nights' lodging for each individual per calendar year.

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

(4) If the amount of the credit exceeds the taxpayer's liability under this chapter, the amount of the excess must be refunded to the taxpayer. The credit may be claimed even if the taxpayer has no tax liability.

(5) If the credit allowed under this section is claimed by a small business corporation, as defined in 15-30-3301, 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."

{ Internal References to 15-31-171:

50-51-114a 50-51-114a }

Renumber: subsequent sections

3. Page 1, line 11.

Strike: "Temporary emergency"

Insert: "Emergency"

4. Page 1, line 11.

Strike: "a voluntary temporary"

Insert: "an"

5. Page 1, line 16.

Strike: "temporary"

Insert: "emergency"

6. Page 1, line 19.

Strike: "crisis housing"

Insert: "shelter based on an imminent or existing threat to the safety or security of the individual or family"

7. Page 1, line 21.

Strike: "temporary"

8. Page 1, line 24.

Insert: "Temporary emergency"

Insert: "Emergency"

9. Page 2, line 2.

Strike: "temporary"

10. Page 2, line 6.

Following: line 5

Insert: "**Section 4.** Section 50-51-115, MCA, is amended to read:

"**50-51-115. ~~Temporary emergency~~ Emergency lodging -- liability for damages.** (1) An individual who is provided with

~~temporary~~ emergency lodging under 50-51-114 is liable for damages caused to the property during the individual's stay.

(2) If the individual is unable to pay for damages caused

to the property, the designated charitable organization that referred the individual for ~~temporary~~ emergency lodging is responsible for the cost of the damages."

{ Internal References to 50-51-115:

50-51-114a }"

Renumber: subsequent sections

- END -