

SENATE BILL NO. 264

INTRODUCED BY B. KEENAN

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4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE DISTRIBUTION OF SALES AND USE TAX
5 PROCEEDS; CREATING A GRANT PROGRAM FOR HERITAGE PROPERTIES; GRANTING RULEMAKING
6 AUTHORITY TO THE DEPARTMENT OF FISH, WILDLIFE, AND PARKS TO ADMINISTER THE GRANT
7 PROGRAM; AMENDING SECTION 15-68-820, MCA; AND PROVIDING AN EFFECTIVE DATE."

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

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11 **Section 1.** Section 15-68-820, MCA, is amended to read:

12 **"15-68-820. Sales tax and use tax proceeds.** (1) All Except as provided in subsection (2), all money
13 collected under this chapter must, in accordance with the provisions of 17-2-124, be deposited by the department
14 into the general fund an account in the state special revenue fund to the credit of the department. The department
15 may spend from the account in accordance with an expenditure appropriation by the legislature based on an
16 estimate of the costs of collecting and disbursing the proceeds of the tax. The balance of the tax proceeds
17 received each reporting period and not deducted pursuant to the expenditure appropriation must be transferred
18 to an account in the state special revenue fund, as follows:

19 (a) 22.5% to the department of commerce to be used for tourism promotion and the promotion of the
20 state as a location for the production of motion pictures, television commercials, and related visual productions;

21 (b) 9.72% to the department of fish, wildlife, and parks for the renovation, replacement, and
22 enhancement of state parks;

23 (c) (i) except as provided in subsection (2)(c)(ii), 7.5% to the department of commerce to be distributed
24 to regional nonprofit tourism corporations for cultural and heritage tourism in the ratio of the proceeds collected
25 in each tourism region to the total proceeds collected statewide; or

26 (ii) if a regional nonprofit tourism corporation has a nonprofit convention and visitors bureau that has an
27 approved annual marketing plan provided for in 15-65-122, 50% of the funds distributed in the tourism region as
28 provided in subsection (2)(c)(i) must be distributed to the nonprofit convention and visitors bureau in the region.

29 (d) 7.2% to the Montana historical society to be used for the ongoing preservation and security of
30 Montana's historic heritage;

