

SENATE BILL NO. 264

INTRODUCED BY B. KEENAN

1
2
3
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."
8

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10

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)(A) 9.72% 1% to the department of fish, wildlife, and parks for the renovation, replacement, and
22 enhancement of state parks;

23 (c)(B) (i) except as provided in subsection (2)(c)(ii), 7.5% (2)(B)(II), 1% to the department of commerce
24 to be distributed to regional nonprofit tourism corporations for cultural and heritage tourism in the ratio of the
25 proceeds collected 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) (2)(B)(I) must be distributed to the nonprofit convention and visitors bureau in the
29 region.

30 (d)(C) 7.2% 1% to the Montana historical society to be used for the ongoing preservation and security

1 of Montana's historic heritage;

2 (D) 1% TO THE HISTORICAL SOCIETY TO BE USED FOR THE REHABILITATION OF STATE-OWNED HERITAGE
3 PROPERTY BUILDINGS AND STRUCTURES;

4 (e) ~~7.08%~~ 1% to the Montana arts council to be used for programs supporting economic development,
5 education, and cultural tourism;

6 (f) ~~3.48%~~ 1% to the Montana heritage preservation and development commission to be used for the
7 preservation, protection, and enhancement of heritage commission historic properties; and

8 (g) ~~2.52%~~ 1% to the department of fish, wildlife, and parks to administer a grant program supporting
9 NONSTATE-OWNED heritage properties as provided in [section 2].

10 (2) The remaining ~~40%~~ 93% of tax proceeds must be deposited in the state general fund."

11
12 NEW SECTION. Section 2. Grant program for heritage properties -- rulemaking. The department
13 of fish, wildlife, and parks shall administer a grant program for the preservation of heritage properties, as defined
14 in 22-3-421, using the funding provided for in 15-68-820(1)(g). The department shall adopt rules to implement
15 the grant program provided for in this section.

16
17 NEW SECTION. Section 3. Codification instruction. [Section 2] is intended to be codified as an
18 integral part of Title 22, chapter 3, part 4, and the provisions of Title 22, chapter 3, part 4, apply to [section 2].

19
20 NEW SECTION. Section 4. Effective date. [This act] is effective July 1, 2015.

21 - END -