



The above chart shows the fiscal year 2015 lodging tax distribution in Montana, which totals \$46.7 million. The state imposes two taxes on room charges collected by lodging facilities and campgrounds for the rooms used for lodging.

Lodging Sales Tax

The lodging sales tax (15-68-102, MCA) was enacted by the 2003 Legislature. All proceeds from the 3% lodging sales tax are deposited into the general fund.

Lodging Facility Use Tax

The 4% lodging facility use tax (15-65-111, MCA) was enacted by the 1987 Legislature. The revenue is primarily distributed to the Department of Commerce and regional non-profit tourism organizations for tourism promotion.

More information from the Office of Tourism & Business Development at the Montana Department of Commerce [can be found here](http://www.mt.gov/legislative/fiscal).