

SENATE BILL NO. 175

INTRODUCED BY C. WOLKEN

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A BILL FOR AN ACT ENTITLED: "AN ACT REVISING LAWS RELATED TO THE TEMPORARY EMERGENCY LODGING PROGRAM; CLARIFYING TAX CREDIT REQUIREMENTS; AMENDING SECTION 50-51-114, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

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

**Section 1.** Section 50-51-114, MCA, is amended to read:

**"50-51-114. Temporary emergency lodging program -- definitions.** (1) There is a voluntary temporary emergency lodging program for licensed establishments located in Montana to assist designated charitable organizations in providing short-term lodging in Montana to individuals and families displaced from their residences.

(2) Except as provided in subsection (8), participating establishments may receive a tax credit as provided in 15-30-2381 and 15-31-171 for providing temporary lodging to an individual or family who is:

(a) ~~displaced from the individual's residence because of temporary immediate danger to the individual posed by an assault, as described in 45-5-206, or potential assault by a partner or family member, as defined in 45-5-206~~ in immediate need of crisis housing; and

(b) referred to the establishment by a designated charitable organization.

(3) Except as provided in subsection (8), establishments participating in the temporary emergency lodging program are eligible for a tax credit as provided in 15-30-2381 and 15-31-171 for up to 5 nights of lodging for each individual per calendar year.

(4) Temporary emergency lodging provided under this section must be provided at no cost to the individual or the referring organization.

(5) Participating establishments may offer lodging based on availability of rooms.

(6) The department shall maintain a registry of designated charitable organizations and shall provide a list of approved organizations to establishments ~~upon~~ on request. The department shall seek comment from appropriate statewide nonprofit organizations ~~that work with victims of disaster and domestic violence~~ when developing and updating the registry.



1           (7) For the purposes of 50-51-115 and this section, "designated charitable organization" means an  
2 organization approved by the department to make referrals for temporary emergency lodging.

3           (8) The tax credit referred to in subsections (2) and (3) does not apply to the costs of providing lodging  
4 to an individual who is displaced by a major disaster declared by the president under 42 U.S.C. 5170 or 5191 and  
5 who receives financial assistance for temporary housing under 42 U.S.C. 5174."

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7           NEW SECTION. **Section 2. Effective date.** [This act] is effective on passage and approval.

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9           NEW SECTION. **Section 3. Retroactive applicability.** [This act] applies retroactively, within the  
10 meaning of 1-2-109, to tax years beginning after December 31, 2014.

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- END -