

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~~ SECTIONS 15-30-2381, 15-31-171, 50-51-114, AND 50-51-115, 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 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 OR FAMILY 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."

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



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

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

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

5 (5) If the credit allowed under this section is claimed by a small business corporation, as defined in
6 15-30-3301, or a partnership, the credit must be attributed to shareholders or partners, using the same proportion
7 to report the corporation's or partnership's income or loss for Montana income tax purposes."
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9 **Section 3.** Section 50-51-114, MCA, is amended to read:

10 **"50-51-114. ~~Temporary emergency~~ EMERGENCY lodging program -- definitions.** (1) There is a
11 ~~voluntary temporary~~ AN emergency lodging program for licensed establishments located in Montana to assist
12 designated charitable organizations in providing short-term lodging in Montana to individuals and families
13 displaced from their residences.

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

17 (a) ~~displaced from the individual's residence because of temporary immediate danger to the individual~~
18 ~~posed by an assault, as described in 45-5-206, or potential assault by a partner or family member, as defined in~~
19 ~~45-5-206 in immediate need of crisis housing~~ SHELTER BASED ON AN IMMINENT OR EXISTING THREAT TO THE SAFETY
20 OR SECURITY OF THE INDIVIDUAL OR FAMILY; and

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

22 (3) Except as provided in subsection (8), establishments participating in the ~~temporary~~ emergency
23 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
24 for each individual OR FAMILY per calendar year.

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

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

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

1 developing and updating the registry.

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

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

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8 **SECTION 4. SECTION 50-51-115, MCA, IS AMENDED TO READ:**

9 **"50-51-115. Temporary emergency Emergency lodging -- liability for damages.** (1) An individual
10 who is provided with temporary emergency lodging under 50-51-114 is liable for damages caused to the property
11 during the individual's stay.

12 (2) If the individual is unable to pay for damages caused to the property, the designated charitable
13 organization that referred the individual for temporary emergency lodging is responsible for the cost of the
14 damages."

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16 **NEW SECTION. Section 5. Effective date.** [This act] is effective on passage and approval.

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18 **NEW SECTION. Section 6. Retroactive applicability.** [This act] applies retroactively, within the
19 meaning of 1-2-109, to tax years beginning after December 31, 2014.

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- END -