

1 HOUSE BILL NO. 449

2 INTRODUCED BY D. FERN

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4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE POPULATION LIMIT FOR RESORT AREAS AND
5 RESORT COMMUNITIES FOR PURPOSES OF THE RESORT TAX; AMENDING SECTION 7-6-1501, MCA;
6 AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

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10 **Section 1.** Section 7-6-1501, MCA, is amended to read:11 **"7-6-1501. Definitions.** As used in this part, the following definitions apply:

12 (1) "Board of directors" means the board of directors of the resort area district.

13 (2) "Luxuries" means any gift item, luxury item, or other item normally sold to the public or to transient
14 visitors or tourists. The term does not include food purchased unprepared or unserved, medicine, medical
15 supplies and services, appliances, hardware supplies and tools, or any necessities of life.

16 (3) "Medical supplies" means items that are sold to be used for curative, prosthetic, or medical
17 maintenance purposes, whether or not prescribed by a physician.

18 (4) "Medicine" means substances sold for curative or remedial properties, including both physician
19 prescribed and over-the-counter medications.

20 (5) "Qualified elector" means a person who is qualified to vote under 13-1-111 and is a resident of a
21 resort community, resort area, or proposed or established resort area district.

22 (6) "Resort area" means an area that:

23 (a) is an unincorporated area and is a defined contiguous geographic area;

24 (b) has a population of less than ~~2,500~~ 3,000 according to the most recent federal census;

25 (c) derives the major portion of its economic well-being from businesses catering to the recreational and
26 personal needs of persons traveling to or through the area for purposes not related to their income production;
27 and

28 (d) has been designated by the department of commerce as a resort area prior to its establishment by
29 the county commissioners as provided in 7-6-1508.

30 (7) "Resort area district" means a district created under 7-6-1532 through 7-6-1536, 7-6-1539 through

1 7-6-1544, 7-6-1546 through 7-6-1548, and 7-6-1550 that has been established as a resort area under 7-6-1508.

2 (8) "Resort community" means a community that:

3 (a) is an incorporated municipality;

4 (b) has a population of less than ~~5,500~~ 10,000 according to the most recent federal census;

5 (c) derives the primary portion of its economic well-being related to current employment from businesses
6 catering to the recreational and personal needs of persons traveling to or through the municipality for purposes
7 not related to their income production; and

8 (d) has been designated by the department of commerce as a resort community."

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

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