

1 \_\_\_\_\_ BILL NO. \_\_\_\_\_

2 INTRODUCED BY \_\_\_\_\_  
3 (Primary Sponsor)

4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING RESORT TAXES LAWS TO INCREASE THE  
5 POPULATION LIMITS FOR RESORT AREAS AND RESORT COMMUNITIES; AMENDING SECTION 7-6-  
6 1501, MCA; AND PROVIDING AN EFFECTIVE DATE."

7  
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9  
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) "Infrastructure" means tangible facilities and assets related to water, sewer, wastewater treatment,  
14 storm water, solid waste and utilities systems, fire protection, ambulance and law enforcement, roads, bridges,  
15 and other transportation needs.

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

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

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

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

25 (7) "Resort area" means an area that:

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

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

28 (c) derives the major portion of its economic well-being from businesses catering to the recreational

1 and personal needs of persons traveling to or through the area for purposes not related to their income  
2 production; and

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

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

7 (9) "Resort community" means a community that:

8 (a) is an incorporated municipality;

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

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

13 (d) has been designated by the department of commerce as a resort community."  
14

15 NEW SECTION. Section 2. Effective date. [This act] is effective July 1, 2021.

16 - END -