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*** Bill No. ***

Introduced By *****

A Bill for an Act entitled: "An Act combining the lodging facility use tax and the lodging sales tax into a single tax; establishing the tax for the sale of accommodations and vehicle rentals; clarifying the tax as a sales tax for all accommodations or vehicle rentals, including sales facilitated by online hosting platforms; amending sections 7-12-1121, 7-12-1132, 15-68-101, 15-68-102, 15-68-103, 15-68-106, 15-68-107, 15-68-110, 15-68-201, 15-68-202, 15-68-206, 15-68-208, 15-68-209, 15-68-210, 15-68-211, 15-68-401, 15-68-402, 15-68-405, 15-68-411, 15-68-501, 15-68-502, 15-68-506, 15-68-510, 15-68-512, 15-68-513, 15-68-517, 15-68-805, 15-68,808, and 15-68-820, 17-7-502, 22-3-115, and 76-8-103, MCA; repealing sections 15-65-101, 15-65-102, 15-65-107, 15-65-111, 15-65-112, 15-65-113, 15-65-114, 15-65-115, 15-65-116, 15-65-121, 15-65-122, 15-65-131, 15-68-202, 15-68-207, 15-68-208, 15-68-209, 15-68-210, 15-68-211, 15-68-212, 15-68-410, 15-68-411, 15-68-506, 15-68-510, 15-68-512, 15-68-517, MCA; providing an effective date."

Be it enacted by the Legislature of the State of Montana:

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Section 1. Section 7-12-1121, MCA, is amended to read:

"7-12-1121. Board of trustees -- appointment -- number -- term of office. (1)
When the governing body of a local government adopts an ordinance creating a business improvement district, the appointing authority, with the approval of the governing body, shall appoint not less than five or more than seven owners of property within the district or their assignees to compose the board of trustees of the district. The director for a business improvement district created for the purpose of 7-12-1102(4) must be the executive director of a nonprofit convention and visitors bureau, as defined in ~~15-65-101~~ 15-68-101, if a nonprofit convention and visitors bureau is operating within the governing body's jurisdiction.

(2) The number of members of the board, once established, may be changed within these limits from time to time by subsequent resolutions of the governing body of the local government. A resolution to reduce board membership may not require resignation of any member prior to completion of the member's appointed term.

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(3) Three of the members who are first appointed must be designated to serve for terms of 1, 2, and 3 years, respectively, from the date of their appointments, and two must be designated to serve for terms of 4 years from the date of their appointments. For a seven-member commission, there must be two additional appointments for terms of 2 years and 3 years, respectively.

(4) After initial appointment, members must be appointed for a term of office of 4 years, except that a vacancy occurring during a term must be filled for the unexpired term. A member holds office until a successor has been appointed and qualified."

{*Internal References to 7-12-1121:*

7-12-1103 7-14-4609 }

Section 2. Section 7-12-1132, MCA, is amended to read:

"7-12-1132. Annual budget and work plan -- approval -- procedure -- tax. (1) At a time determined by the governing body, the board shall submit to the governing body for approval a work plan and budget for the ensuing fiscal year.

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(2) A board created for the purpose of 7-12-1102(4) in a municipality or county where a nonprofit convention and visitors bureau, as defined in ~~15-65-101~~ 15-68-101, is operating shall consult with the nonprofit convention and visitors bureau in developing a work plan and budget for the ensuing fiscal year.

(3) Following public notice that a work plan and budget have been submitted and that the governing body will levy an assessment to defray the cost of the work plan and budget, the governing body shall hold a public hearing on objections to the work plan and budget. After the hearing, the governing body may modify the work plan and budget as it considers necessary and appropriate.

(4) After approval of the work plan and budget and to defray the cost of the work plan and budget for the next fiscal year, the governing body shall by resolution levy an assessment upon all of the property in the district using as a basis one of the methods prescribed in 7-12-1133.

(5) A copy of the resolution must be delivered to the treasurer of the local government to be placed on the tax roll and collected in the same manner as other taxes."

{*Internal References to 7-12-1132:*

7-12-1133 }

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Section 3. Section 15-68-101, MCA, is amended to read:

"15-68-101. Definitions. For purposes of this chapter, unless the context requires otherwise, the following definitions apply:

(1) (a) "Accommodations" means a building or structure containing individual sleeping rooms or suites that provides overnight lodging facilities for periods of less than 30 days to the general public for compensation.

(b) Accommodations includes a facility or property represented to the public as a hotel, motel, campground, resort, dormitory, condominium inn, dude ranch, guest ranch, hostel, public lodginghouse, ~~or~~ bed and breakfast facility, or vacation home, home, apartment, timeshare, room or rooms rented by or on behalf of the owner/seller.

(c) The term does not include:

(i) a health care facility, as defined in 50-5-101~~;~~

(ii) any facility owned by a corporation organized under Title 35, chapter 2 or 3~~;~~ or

(iii) a facility that is used primarily by persons under 18 years of age for camping purposes. ~~any hotel, motel, hostel, public lodginghouse, or bed and breakfast~~

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~~facility whose average daily accommodation charge for single occupancy does not exceed 60% of the amount authorized under 2-18-501 for the actual cost of lodging for travel within the state of Montana,~~

~~(iv) or any other facility that is rented solely on a monthly basis or for a period of 30 days or more.~~

~~(2) (a) "Admission" means payment made for the privilege of being admitted to a facility, place, or event.~~

~~(b) The term does not include payment for admittance to a movie theater or to a sporting event sanctioned by a school district, college, or university.~~

~~(3)~~ (2) (a) "Base rental charge" means the following:

(i) charges for time of use of the rental vehicle and mileage, if applicable;

(ii) charges accepted by the renter for ~~personal~~ accident insurance;

(iii) charges for additional drivers or underage drivers; ~~and~~ or

(iv) charges for child safety restraints, luggage racks, ski racks, or other accessory equipment for the rental vehicle.

(b) The term does not include:

~~(i) rental vehicle price discounts allowed and taken;~~

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~~(ii)~~(i) rental charges or other charges or fees imposed on the rental vehicle owner or operator for the privilege of operating as a concessionaire at an airport terminal building;

~~(iii)~~(ii) motor fuel;

~~(iv)~~(iii) intercity rental vehicle drop charges; or

~~(v)~~(iv) taxes imposed by the federal government or by state or local governments.

~~(4)~~(3) (a) "Campground" means a place used for public camping where persons may camp, secure tents, or park individual recreational vehicles for camping and sleeping purposes.

(b) The term does not include that portion of a trailer court, trailer park, or mobile home park intended for occupancy by trailers or mobile homes for resident dwelling purposes for periods of 30 consecutive days or more.

~~(5)~~(4) "Council" means the tourism advisory council established in 2-15-1816.

~~(5)~~(5) "Engaging in business" means carrying on or causing to be carried on any activity with the purpose of receiving direct or indirect benefit.

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(6) "Indian tourism region" includes the area recognized as being historically associated with the reservations of the seven federally recognized Montana tribes and the Little Shell Chippewa tribe.

~~(6) (a) "Lease", "leasing", or "rental", or "contract" means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration. A lease, or rental, or contract may include future options to purchase or extend.~~

~~(b) Lease or rental includes agreements covering motor vehicles and trailers when the amount of consideration may be increased or decreased by reference to the amount realized upon sale or disposition of the property, as defined in 26 U.S.C. 7701(h)(1).~~

~~(c) The term does not include:~~

~~(i) a transfer of possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments;~~

~~(ii) a transfer of possession or control of property under an agreement that requires the transfer of title upon completion of required payments and payment of an option~~

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~~price that does not exceed the greater of \$100 or 1% of the total required payments; or~~

~~(iii) providing tangible personal property with an operator if an operator is necessary for the equipment to perform as designed and not just to maintain, inspect, or set up the tangible personal property.~~

~~(d) This definition must be used for sales tax and use tax purposes regardless of whether a transaction is characterized as a lease or rental under generally accepted accounting principles, the Internal Revenue Code, the Montana Uniform Commercial Code, or other provisions of federal, state, or local law.~~

~~(e) This definition must be applied only prospectively from the date of adoption and has no retroactive impact on existing leases or rentals.~~

(7) (a) "Motor vehicle" means:

(i) a light vehicle as defined in 61-1-101~~7i~~;

(ii) a motorcycle as defined in 61-1-101~~7i~~; a motor-driven cycle as defined in 61-1-101~~7i~~;

(iii) a quadricycle as defined in 61-1-101~~7i~~;

(iv) a motorboat or a sailboat as defined in 23-2-502~~7i~~;

(v) a snowmobile, as defined in 61-1-101;

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(vi) a recreational vehicle, as defined in 61-1-101;

(vii) or an off-highway vehicle as defined in 23-2-801

that:

~~(i)~~ (A) is rented for a period of not more than 30

days;

~~(ii)~~ (B) is rented without a driver, pilot, or operator; and

~~(iii)~~ (C) is designed to transport 15 or fewer passengers.

(b) Motor vehicle includes:

(i) a rental vehicle rented pursuant to a contract for insurance; and

(ii) a truck, trailer, or semitrailer that has a gross vehicle weight of less than 22,000 pounds, that is rented without a driver, and that is used in the transportation of personal property.

(c) The term does not include farm vehicles, machinery, or equipment.

(9) "Nonprofit convention and visitors bureau" means a nonprofit corporation organized under Montana law and recognized by a majority of the governing body in the city, consolidated city-county, resort area, or resort area district in which the bureau is located.

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(10) "Online Hosting platform" means any person that provides an online application, software, website, or system through which a seller may advertise, rent or furnish accommodations and rental vehicles, and which a purchaser may arrange for the use of such accommodations or use or lease of rental vehicles. Online hosting platform includes any online travel company or third-party reservation intermediary that facilitates the sale or use of accommodations and rental vehicles.

~~(8) "Permit" or "seller's permit" means a seller's permit as described in 15-68-401.~~

~~(9)~~ (11) "Person" means an individual, estate, trust, fiduciary, corporation, partnership, limited liability company, limited liability partnership, online hosting platform, or any other legal entity.

~~(10)~~ (12) "Purchaser" means a person to whom a sale of personal property accommodations or a rental vehicle is made or to whom a service is furnished.

(13) "Regional nonprofit tourism corporation" means a nonprofit corporation organized under Montana law and recognized by the council as the entity for promoting tourism within one of the several regions established by executive order of the governor.

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~~(11)~~(14) "Rental vehicle" means a motor vehicle that is used for or by a person other than the owner of the motor vehicle through an arrangement and for consideration.

(15) "Resort area" means an area established pursuant to 7-6-1508.

(16) "Resort area district" has the meaning provided in 7-6-1501.

~~(12)~~(17) "Retail sale" means any sale, lease, or rental for any purpose other than for resale, sublease, or subrent.

~~(13)~~(18) "Sale" or "selling" means the ~~transfer~~ rental or use of property accommodations or rental vehicles for consideration or the performance of a service for consideration.

~~(14)~~(19) (a) "Sales price" applies to the measure subject to sales tax and means the total amount paid by the purchaser in the form of ~~or~~ consideration, including cash, credit, property, and services, for which sales of accommodations, rental vehicles, ~~personal property~~ or services are provided, sold, leased, or rented or valued in money, whether received in money or otherwise, without any deduction for the following:

(i) the seller's cost of the property sold;

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(ii) the cost of materials used, labor or service costs, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;

(iii) charges by the seller for any services necessary to complete the sale, ~~other than delivery and installation charges;~~

(iv) delivery charges;

(v) installation charges; ~~and~~

~~(vi) the value of exempt personal property given to the purchaser when taxable and exempt personal property have been bundled together and sold by the seller as a single product or piece of merchandise; and~~

~~(vii) credit for any trade-in.~~

(b) The amount received for charges listed in subsections (14) (a) (iii) through (14) (a) (vii) are excluded from the sales price if they are separately stated on the invoice, billing, or similar document given to the purchaser and the charge is not subject to subsection (c).

(c) Unless specifically excluded, sales price includes any mandatory charge or fee that a purchaser must pay to use the accommodations or rental vehicle.

~~(c) The term does not include:~~

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~~(i) discounts, including cash, term, or coupons that are not reimbursed by a third party that are allowed by a seller and taken by a purchaser on a sale;~~

~~(ii) interest, financing, and carrying charges from credit extended on the sale of personal property or services if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser;~~
or

~~(iii) any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale, or similar document given to the purchaser.~~

~~(d) In an exchange in which the money or other consideration received does not represent the value of the property or service exchanged, sales price means the reasonable value of the property or service exchanged.~~

~~(e) When the sale of property or services is made under any type of charge or conditional or time sales contract or the leasing of property is made under a leasing contract, the seller or lessor shall treat the sales price, excluding any type of time-price differential, under the contract as the sales price at the time of the sale.~~

~~(15)~~ (20) "Sales tax" and "use tax" mean means the applicable tax imposed by 15-68-102.

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~~(16)~~ (21) "Seller" means a person that ~~makes sales~~
~~sells, leases, or rentals of accommodations or rental~~
~~vehicles, personal property or services, including an~~
~~online hosting platform.~~

~~(17)~~ (22) (a) "Service" means an activity that is
engaged in for another person for consideration and that is
distinguished from the sale or lease of ~~property~~
~~accommodations or rental vehicles. Service includes~~
~~activities performed by a person for its members or~~
~~shareholders. Service includes activities provided by an~~
~~online hosting platform.~~

(b) In determining what a service is, the intended
use, principal objective, or ultimate objective of the
contracting parties is irrelevant.

(23) "Timeshare" means any facility where multiple
parties or individuals own a right to use the facility, for
lodging purposes, and these parties or individuals do not
hold a claim to ownership of the physical property."

~~(18) "Use" or "using" includes use, consumption, or~~
~~storage, other than storage for resale or for use solely~~
~~outside this state, in the ordinary course of business."~~

{Internal References to 15-68-101: None }

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Section 4. Section 15-68-102, MCA, is amended to read:

"15-68-102. Imposition and rate of sales tax and use tax -- exceptions. (1) A sales tax of the following percentages is imposed on the sales price of the following property accommodations, rental vehicles, or services:

(a) ~~3%8%~~ on accommodations ~~and campgrounds~~;

(b) 4% on the base rental charge for rental vehicles.

(2) (a) The sales tax is imposed on the purchaser and must be collected by the seller and paid to the department by the seller. The seller holds all sales taxes collected in trust for the state. The sales tax must be applied to the sales price.

(b) A fee, service, commission, or other charge that an online hosting platform receives to facilitate the sale of accommodations or rental vehicle is subject to the sales tax.

~~(3) (a) For the privilege of using property or services within this state, there is imposed on the person using the following property or services a use tax equal to the following percentages of the value of the property or services:~~

~~(i) 3% on accommodations and campgrounds;~~

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~~(ii) 4% on the base rental charge for rental vehicles.~~

~~(b) The use tax is imposed on property or services that were:~~

~~(i) acquired outside this state as the result of a transaction that would have been subject to the sales tax had it occurred within this state;~~

~~(ii) acquired within the exterior boundaries of an Indian reservation within this state as a result of a transaction that would have been subject to the sales tax had it occurred outside the exterior boundaries of an Indian reservation within this state;~~

~~(iii) acquired as the result of a transaction that was not initially subject to the sales tax imposed by subsection (1) or the use tax imposed by subsection (3) (a) but which transaction, because of the buyer's subsequent use of the property, is subject to the sales tax or use tax; or~~

~~(iv) rendered as the result of a transaction that was not initially subject to the sales tax or use tax but that because of the buyer's subsequent use of the services is subject to the sales tax or use tax.~~

~~(4) For purposes of this section, the value of property must be determined as of the time of acquisition,~~

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~~introduction into this state, or conversion to use,
whichever is latest.~~

~~(5) The sale of property or services exempt or
nontaxable under this chapter is exempt from the tax
imposed in subsections (1) and (3).~~

~~(6) Lodging facilities and campgrounds are exempt
from the tax imposed in subsections (1) (a) and (3) (a) (i)
until October 1, 2003, for contracts entered into prior to
April 30, 2003, that provide for a guaranteed charge for
accommodations or campgrounds."~~

{Internal References to 15-68-102:

15-68-101 15-68-106 15-68-110 15-68-110
15-68-820 15-68-820 }

Section 5. Section 15-68-103, MCA, is amended to
read:

**"15-68-103. Presumption of
taxability -- value -- rules.** (1) In order to prevent
evasion of the sales tax ~~or use tax~~ and to aid in its
administration, it is presumed that:

~~(a) all sales of accommodations or rental vehicles by
a person engaging in business are subject to the sales
tax.;~~ and

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~~(b) all property bought or sold by any person for delivery into this state is bought or sold for a taxable use within this state.~~

(2) In determining the amount of ~~use~~ sales tax due on the accommodations, rental vehicles, personal property or services, it is presumed, in the absence of preponderant evidence of another value, that value means the ~~total amount of property or service or the reasonable value of other consideration paid for the use of the property or service, exclusive of any type of time-price differential~~ sales price or base rental charge and the total amount paid by purchaser. However, in an exchange in which the amount of money paid does not represent the value of the ~~property accommodations, rental vehicles,~~ or service purchased, the use sales tax must be imposed on the reasonable value of the ~~property sales of accommodations, rental vehicles~~ or service purchased, as determined by the department.

~~(3) The department shall adopt rules providing for the payment of the sales tax and use tax based on a rounding method."~~

{Internal References to 15-68-103: None }

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Section 6. Section 15-68-106, MCA, is amended to read:

"15-68-106. Separate statement of tax -- no advertising to absorb or refund tax -- rules. (1) If a person collects a tax in excess of the tax imposed by 15-68-102, both the tax and the excess tax must be remitted to the department.

(2) ~~Except as provided in subsection (4), the~~ The sales tax must be stated separately for all sales, ~~except for sales from coin-operated or currency-operated machines.~~

(3) A person may not advertise, hold out, or state to the public or to any customer that the tax imposed by this chapter will be absorbed or refunded.

(4) ~~The department may adopt rules permitting sellers the option of stating sales tax based upon a percentage of taxable sales.~~ If a person collects the sales price or base rental charge at the time of reservation, that person must also collect and remit the sales tax on the sales price or base rental charge to the department regardless if the purchaser cancels the reservation or fails to appear for the reservation.

{Internal References to 15-68-106: None }

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Section 7. Section 15-68-110, MCA, is amended to read:

"15-68-110. Collection of sales tax and use tax -- listing of business locations and agents -- severability. (1) A person engaging in the business of selling accommodations, rental vehicles, ~~property~~ or services subject to taxation under this chapter shall collect the sales tax from the purchaser and pay the sales tax collected to the department.

(2) A person engaging in business within this state shall, before making any sales subject to this chapter, obtain a seller's permit, as provided in 15-68-401, and at the time of making a sale, whether within or outside the state, collect the sales tax imposed by 15-68-102 from the purchaser and give to the purchaser a receipt, ~~in the manner and form prescribed by rule,~~ for the sales tax paid.

(3) The department may authorize the collection of the sales tax imposed by 15-68-102 by any retailer who does not maintain a place of business within this state but who, to the satisfaction of the department, is in compliance with the law. When authorized, the person shall collect the ~~use~~ tax upon all ~~property~~ sales and services that, to the

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person's knowledge, are for use within this state and subject to taxation under this chapter.

(4) All sales tax ~~and use tax~~ required to be collected and all sales tax ~~and use tax~~ collected by any person under this chapter constitute a debt owed to this state by the person required to collect the sales tax ~~and use tax~~.

(5) A person engaging in business within this state that is subject to this chapter shall, upon request, provide to the department:

~~(a) the names and addresses of all of the person's agents operating within this state; and~~

~~(b) the location of each of the person's distribution houses or offices, sales houses or offices, and other places of business within this state.~~

~~(6) If any application of this section is held invalid, the application to other situations or persons is not affected."~~

{Internal References to 15-68-110: None }

Section 8. Section 15-68-206, MCA, is amended to read:

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"15-68-206. Exemption -- government agencies. All sales by or uses by the United States or an agency or instrumentality of the United States are exempt from the sales tax and ~~use tax.~~"

{Internal References to 15-68-206: None }

Section 9. Section 15-68-401, MCA, is amended to read:

"15-68-401. Seller's permit. (1) A person that wishes to engage in business within this state that is subject to this chapter shall obtain a seller's permit before engaging in business within this state.

(2) Upon an applicant's compliance with this chapter, the department shall issue to the applicant a ~~separate,~~ numbered seller's permit. ~~for each location in which the applicant maintains an office or other place of business within Montana.~~ A permit is valid until revoked or suspended but is not assignable. ~~A permit is valid only for the person in whose name it is issued and for the transaction of business at the place designated. The permit must be conspicuously displayed at all times at the place for which it is issued.~~

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~~(3) The department shall adopt rules to provide procedures for application for and provision of a seller's permit to a person engaging in business within this state that is subject to this chapter for renting accommodations and campgrounds prior to June 1, 2003, and renting vehicles prior to July 1, 2003. The rules adopted by the department must ensure that each person engaging in business within this state for renting accommodations and campgrounds prior to June 1, 2003, and renting vehicles prior to July 1, 2003, is issued a seller's permit for renting accommodations and campgrounds prior to June 1, 2003, and renting vehicles prior to July 1, 2003. The department may adopt rules providing for seasonal permits."~~

{Internal References to 15-68-401:

15-68-101 15-68-110 15-68-202 15-68-501 }

Section 10. Section 15-68-402, MCA, is amended to read:

"15-68-402. Permit application -- requirements -- place of business -- form.

(1) (a) A person that wishes to engage in the business of making retail sales or providing services selling accommodations or rental vehicles in Montana that are

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subject to this chapter shall file with the department an application for a permit. A person with multiple locations need only apply for one permit listing all locations. ~~If the person has more than one location in which the person maintains an office or other place of business, an application may include multiple locations.~~

~~(b) An applicant who does not maintain an office or other place of business and who moves from place to place is considered to have only one place of business and shall attach the permit to the applicant's cart, stand, truck, or other merchandising device.~~

(2) Each person ~~or class of persons~~ required to file a return under this chapter is required to file an application for a permit.

(3) Each application for a permit must be on a form prescribed by the department. ~~and must set forth the name under which the applicant intends to transact business, the location of the applicant's place or places of business, and other information that the department may require. The application must be filed by the owner if the owner is a natural person or by a person authorized to sign the application if the owner is a corporation, partnership, limited liability company, or some other business entity."~~

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{Internal References to 15-68-402: None }

Section 11. Section 15-68-405, MCA, is amended to read:

"15-68-405. Revocation or suspension of permit -- appeal. (1) Subject to the provisions of subsection (2), the department may, for reasonable cause, revoke or suspend any permit held by a person that fails to comply with the provisions of this chapter.

(2) The department shall provide dispute resolution on a proposed revocation or suspension pursuant to 15-1-211.

(3) If a permit is revoked, the department may not issue a new permit except upon application accompanied by reasonable evidence of the intention of the applicant to comply with the provisions of this chapter. ~~The department may require security in addition to that authorized by 15-68-512 in an amount reasonably necessary to ensure compliance with this chapter as a condition for the issuance of a new permit to the applicant.~~

(4) A person aggrieved by the department's final decision to revoke a permit, as provided in subsection (1), may appeal the decision to the state tax appeal board

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within 30 days after the date on which the department issued its final decision."

{Internal References to 15-68-405: None }

Section 12. Section 15-68-501, MCA, is amended to read:

"15-68-501. Liability for payment of tax -- security for ~~retailer~~ seller without place of business -- penalty.

(1) Liability for the payment of the sales tax ~~and use tax~~ is not extinguished until the taxes have been paid to the department.

(2) A ~~retailer~~ seller that does not maintain an office or other place of business within this state is liable for the sales tax ~~or use tax~~ in accordance with this chapter and must ~~may be required to furnish adequate security, as provided in 15-68-512, to~~ ensure collection and payment of the taxes. ~~When authorized and except~~ Except as otherwise provided in this chapter, the ~~retailer~~ seller is liable for the taxes ~~upon all property sold and services provided in this state in~~ the same manner as a ~~retailer~~ seller who maintains an office or other place of business within this state. ~~The seller's permit provided for in 15-68-401 may be canceled at any time if the department~~

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~~believes that the taxes can be collected more effectively
in another manner.~~

~~(3) An agent, canvasser, or employee of a retailer
doing business within this state may not sell, solicit
orders for, or deliver any property or services within
Montana unless the principal, employer, or retailer
possesses a seller's permit issued by the department. If an
agent, canvasser, or employee violates the provisions of
this chapter, the person is subject to a fine of not more
than \$100 for each separate transaction or event."~~

{Internal References to 15-68-501: None }

Section 13. Section 15-68-502, MCA, is amended to
read:

**"15-68-502. Returns -- payment -- authority of
department.** (1) Except as provided in subsection (2), on or
before the last day of the month following the calendar
quarter in which the transaction subject to the tax imposed
by this chapter occurred, a return, on a form provided by
the department, and payment of the tax for the preceding
quarter must be filed with the department. Each person
engaged in business within this state or using property or
services within this state that are subject to tax under

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this chapter shall file a return. A person selling accommodations at two or more places of business shall file a separate return for each separate place of business if each separate place of business is in a different city, county, or CVB, or unless approved to do otherwise by the department. ~~A person making retail sales at two or more places of business shall file a separate return for each separate place of business.~~

(2) A person who has been issued a seasonal seller's permit shall file a return and pay the tax on the date or dates set by the department.

(3) (a) For the purposes of the sales tax ~~or use tax~~, a return must be filed by:

(i) a ~~retailer~~ seller required to collect the tax; ~~and~~

~~(ii) a person that:~~

~~(A) purchases any items the storage, use, or other consumption of which is subject to the sales tax or use tax; and~~

~~(B) has not paid the tax to a retailer required to pay the tax.~~

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(b) Each return must be authenticated by the person filing the return or by the person's agent authorized in writing to file the return.

~~(4) (a) A person required to collect and pay to the department the taxes imposed by this chapter shall keep records, render statements, make returns, and comply with the provisions of this chapter and the rules prescribed by the department. Each return or statement must include the information required by the rules of the department.~~

~~(b) For the purpose of determining compliance with the provisions of this chapter, the department is authorized to examine or cause to be examined any books, papers, records, or memoranda relevant to making a determination of the amount of tax due, whether the books, papers, records, or memoranda are the property of or in the possession of the person filing the return or another person. In determining compliance, the department may use statistical sampling and other sampling techniques consistent with generally accepted auditing standards. The department may also:~~

~~(i) require the attendance of a person having knowledge or information relevant to a return;~~

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~~(ii) compel the production of books, papers, records, or memoranda by the person required to attend;~~

~~(iii) implement the provisions of 15-1-703 if the department determines that the collection of the tax is or may be jeopardized because of delay;~~

~~(iv) take testimony on matters material to the determination; and~~

~~(v) administer oaths or affirmations.~~

~~(5) Pursuant to rules established by the department, returns may be computer-generated and electronically filed."~~

{Internal References to 15-68-502:

15-68-505 15-68-510 15-68-513 }

Section 14. Section 15-68-510 { XE "15-68-510" },

MCA, is amended to read:

15-68-510. Vendor allowance. (1) A person filing a timely return under **15-68-502** may claim a quarterly vendor allowance for each permitted location in the amount of ~~5%~~ 2.5% of the tax determined to be payable to the state.

(2) The allowance may be deducted on the return.

(3) A person that files a return or payment after the due date for the return or payment may not claim a vendor allowance.

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History: En. Sec. 26, Ch. 544, L. 2003; amd. Sec. 10, Ch. 459, L. 2019.

Section 15. Section 15-68-513, MCA, is amended to read:

"15-68-513. Examination of return -- adjustments -- penalty and interest -- delivery of notices and demands. (1) The department of revenue may audit the books and records of any seller to ensure that the proper amount of tax imposed by 15-68-102 has been collected. An audit may be done on the premises of the seller or at any other convenient location.

(2) The department may request the seller to provide the department with books, ledgers, registers, or other documents necessary to verify the correct amount of tax.

(3) The seller shall maintain and have available for inspection by the department books, ledgers, registers, or other documents showing the collection of accommodation charges for the preceding 5 years.

(4) Except in the case of a person who, with intent to evade the tax, purposely or knowingly files a false or fraudulent return violating the provisions of this part, the amount of tax due under any return must be determined by the department within 5 years after the return is the

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tax due thereon, and no proceeding in court for the collection of the tax may be instituted unless notice of any additional tax is provided within such period.

(5) An application for revision may be filed with the department by a seller within 5 years from the original due date of the return.

(6) If the department determines that the amount of tax due is different from the amount reported, the amount of tax computed on the basis of the examination conducted pursuant to ~~15-68-502~~ subsection (1) constitutes the tax to be paid.

~~(2)~~(7) (a) If the tax due exceeds the amount of tax reported as due on the taxpayer's return, the excess must be paid to the department unless the taxpayer files a timely objection as provided in 15-1-211.

(b) Penalty and interest must be added to any deficiency assessment as provided in 15-1-216.

~~(3)~~(8) If the amount of the tax found due by the department is less than that reported as due on the return and has been paid, the excess must be credited or, ~~if no tax liability exists or is likely to exist,~~ refunded to the person making the return.

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~~(4)~~(9) The notice and demand provided for in this section must contain a statement of the computation of the tax and interest and must be ~~sent by mail~~ provided to the taxpayer at the address given in the taxpayer's return, if any, ~~or to the taxpayer's last-known address.~~ or by using other contact information available.

~~(5)~~(10) A taxpayer filing an objection to the demand for payment is subject to and governed by the uniform dispute review procedure provided in 15-1-211."

{Internal References to 15-68-513: None }

Section 16. Section 15-68-805, MCA, is amended to read:

"15-68-805. Revocation of ~~corporate~~ license -- appeal. (1) If a ~~corporation~~ person authorized to do business within this state and required to pay the taxes imposed under this chapter fails to comply with any of the provisions of this chapter or any rule of the department, the department may, for reasonable cause, revoke the sellers permit. In the case of a person, the department may certify to the secretary of state a copy of

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an order finding that the ~~corporation~~ person has failed to comply with specific statutory provisions or rules.

(2) The secretary of state shall, upon receipt of the certification, revoke the certificate authorizing the ~~corporation~~ person to do business within this state and may issue a new certificate only when the ~~corporation~~ person has obtained from the department an order finding that the ~~corporation~~ person has complied with its obligations under this chapter.

(3) An order authorized in this section may not be made until the ~~corporation~~ person is given an opportunity for dispute resolution as provided in 15-1-211.

(4) A final decision of the department may be appealed to the state tax appeal board."

{Internal References to 15-68-805: None }

Section 17. Section 15-68-808, MCA, is amended to read:

"15-68-808. Taxpayer quitting business -- liability of successor. (1) (a) All taxes payable under this chapter are due and payable immediately whenever a ~~taxpayer~~ person quits business, sells, exchanges, or otherwise disposes of the business or disposes of the stock of goods.

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(b) The ~~taxpayer~~ person shall make a return and pay the taxes due within 10 days after the ~~taxpayer~~ person quits business, sells, exchanges, or otherwise disposes of the business or disposes of the stock of goods.

(2) Except as provided in subsection (4), a person that becomes a successor is liable for the full amount of the tax and shall withhold from the sales price payable to the taxpayer a sum sufficient to pay any tax due until the ~~taxpayer~~ person produces either a receipt from the department showing payment in full of any tax due or a statement from the department that tax is not due.

(3) If a tax is due but has not been paid as provided in subsection (1)(b), the successor is liable for the payment of the full amount of tax. The payment of the tax by the successor is considered to be a payment upon the sales price, and if the payment is greater in amount than the sales price, the amount of the difference becomes a debt due to the successor from the ~~taxpayer~~ person owing the tax under subsection (1).

(4) (a) A successor is not liable for any tax due from the person that the successor acquired a business or stock of goods from if:

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(i) the successor gives written notice to the department of the acquisition; and

(ii) an assessment is not issued by the department against the former operator of the business within 6 months of receipt of the notice from the successor.

(b) If an assessment is issued by the department, a copy of the assessment must also be ~~mailed~~ provided to the successor, or if an assessment is not ~~mailed~~ provided to the successor, the successor is not liable for the tax due."

{*Internal References to 15-68-808: None* }

Section 18. Section 15-68-820, MCA, is amended to read:

"15-68-820. Sales tax and ~~use tax~~ proceeds. (1)

Except as provided in subsection (2) through (7), all money collected under this chapter must, in accordance with the provisions of 17-2-124, be deposited by the department into the general fund.

(2) Twenty-five percent of the revenue collected on the base rental charge for rental vehicles under ~~15-68-102(1)(b) and 15-68-102(3)(a)(ii)~~ must be deposited

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in the state special revenue fund to the credit of the senior citizen and persons with disabilities transportation services account provided for in 7-14-112.

(3) Forty-nine percent of the revenue collected on accommodations under 15-68-102 Until December 30, 2024, a portion of the revenue collected on the sale of accommodations under **15-68-102** must be deposited as follows:

(a) 20% in the account established in **22-3-1303** for construction of the Montana heritage center; and

(b) 5% in the account established in **22-3-1307** for historic preservation grants.

(4) Starting January 1, 2025, a portion of the revenue collected on the sale or use of accommodations under **15-68-102** must be deposited or distributed as follows:

(a) 6% in the account established in **22-3-1304** for operation and maintenance of the Montana heritage center;

(b) 6% distributed as provided in subsection (5);

(c) 6% in the account established in **22-3-1307** for historic preservation grants; and

(d) 7% in the account established in **17-7-209**.

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(5) (a) Before allocating the balance of the tax proceeds in accordance with the provisions of **17-2-124** and as provided in subsection (5)(b) of this section, the department shall determine the expenditures by state agencies for in-state lodging for each reporting period and deduct 1% of that amount from the tax proceeds received each reporting period. The department shall distribute the portion of the 1% that was paid with federal funds to the agency that made the in-state lodging expenditure and deposit 30% of the amount deducted less the portion paid with federal funds in the state general fund.

(b) The balance of the tax proceeds received each reporting period and not distributed to agencies that paid the tax with federal funds must be transferred to an account in the state special revenue fund to the credit of the department of commerce for tourism promotion and promotion of the state as a location for the production of motion pictures and television commercials, to the department of fish, wildlife, and parks, and to the state-tribal economic development commission as follows:

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(i) 7% to the department of fish, wildlife, and parks for the maintenance of facilities in state parks that have both resident and nonresident use;

(ii) 68.5% to be used directly by the department of commerce;

(iii) (A) except as provided in subsection (5)(b)(iii)(B), 24% to be distributed by the department of commerce to regional nonprofit tourism corporations in the ratio of the proceeds collected in each tourism region to the total proceeds collected statewide; and

(B) if 24% of the proceeds collected annually within the limits of a city, consolidated city-county, resort area, or resort area district exceeds \$35,000, 50% of the amount available for distribution to the regional nonprofit tourism corporation in the region where the city, consolidated city-county, resort area, or resort area district is located to be distributed to the nonprofit convention and visitors bureau in that city, consolidated city-county, resort area, or resort area district; and

(iv) 0.5% to the state special revenue account provided for in **90-1-135** for use by the state-tribal economic development

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commission established in **90-1-131** for activities in the Indian tourism region.

(6) The tax proceeds received that are transferred to a state special revenue account pursuant to subsection (5) (b) are allocated to the entities.

(7) Fifty-One percent of the revenue collected on accommodations under 15-68-102(1)(a) and 15-68-102(3)(a)(i) must, in accordance with the provisions of 17-2-124, be deposited in an account in the state special revenue fund to the credit of the department. The department may spend from that account in accordance with an expenditure appropriation by the legislature based on an estimate of the costs of collecting and disbursing the proceeds of the tax. Before allocating the balance of the tax proceeds in accordance with the provisions of 17-2-124 and as provided in subsections (7)(a)(i) through (7)(a)(viii) of this section, the department shall determine the expenditures by state agencies for in-state lodging for each reporting period and deduct 4% of that amount from the tax proceeds received each reporting period. The department shall distribute the portion of the 4% that was paid with federal

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funds to the agency that made the in-state lodging
expenditure and deposit 30% of the amount deducted less the
portion paid with federal funds in the state general fund.
The amount of \$400,000 each year must be deposited in the
Montana heritage preservation and development account
provided for in 22-3-1004.

(a) The balance of the tax proceeds received each
reporting period and not deducted pursuant to the
expenditure appropriation, deposited in the state general
fund, distributed to agencies that paid the tax with
federal funds, or deposited in the heritage preservation
and development account must be transferred to an account
in the state special revenue fund to the credit of the
department of commerce for tourism promotion and promotion
of the state as a location for the production of motion
pictures and television commercials, to the Montana
historical interpretation state special revenue account, to
the Montana historical society, to the university system,
to the state-tribal economic development commission, and to
the department of fish, wildlife, and parks, as follows:

(i) 1% to the Montana historical society to be used
for the installation or maintenance of roadside historical
signs and historic sites;

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(ii) 2.5% to the university system for the establishment and maintenance of a Montana travel research program;

(iii) 6.5% to the department of fish, wildlife, and parks for the maintenance of facilities in state parks that have both resident and nonresident use;

(IV) 1.4% to the invasive species state special revenue account established in **80-7-1004**;

(v) 63% to be used directly by the department of commerce;

(vi) (A) except as provided in subsection (7) (a) (vi) (B), 22.5% to be distributed by the department to regional nonprofit tourism corporations in the ratio of the proceeds collected in each tourism region to the total proceeds collected statewide; and

(B) if 22.5% of the proceeds collected annually within the limits of a city, consolidated city-county, resort area, or resort area district exceeds \$35,000, 50% of the amount available for distribution to the regional nonprofit tourism corporation in the region where the city, consolidated city-county, resort area, or resort area district is located, to be distributed to the nonprofit

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convention and visitors bureau in that city, consolidated city-county, resort area, or resort area district;

(vii) 0.5% to the state special revenue account provided for in 90-1-135 for use by the state-tribal economic development commission established in 90-1-131 for activities in the Indian tourism region; and

(viii) 2.6% to the Montana historical interpretation state special revenue account established in 22-3-115.

(b) If a city, consolidated city-county, resort area, or resort area district qualifies under this section for funds but fails to either recognize a nonprofit convention and visitors bureau or submit and gain approval for an annual marketing plan as required in [section 19], then those funds must be allocated to the regional nonprofit tourism corporation in the region in which the city, consolidated city-county, resort area, or resort area district is located.

(c) If a regional nonprofit tourism corporation fails to submit and gain approval for an annual marketing plan as required in [section19], then those funds otherwise allocated to the regional nonprofit tourism corporation may be used by the department of commerce for tourism promotion

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and promotion of the state as a location for the production of motion pictures and television commercials.

(d) The tax proceeds received that are transferred to a state special revenue account pursuant to subsections (7) (a) (i) through (7) (a) (iii), 7(a) (v), and 7 (a) (vi) are statutorily appropriated to the entities as provided in 17-7-502.

(e) The tax proceeds received that are transferred to the invasive species state special revenue account pursuant to subsection 7 (a) (iv) and to the Montana historical interpretation state special revenue account pursuant to subsection 7(a) (viii) are subject to appropriation by the legislature.

{Internal References to 15-68-820:

7-14-112 }

NEW SECTION. Section 19. Qualification of nonprofit entities for receipt of funds – limitation on administrative costs. (1) The department of revenue shall provide the council with quarterly reports of regional tax proceeds and tax proceeds of cities, consolidated city-counties, resort areas, and resort area districts that qualify for disbursement of funds under 15-68-820.

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(2) Funds may not be disbursed to a regional nonprofit tourism corporation or nonprofit convention and visitors bureau until that entity has submitted an annual marketing plan to the council and that plan has been approved by the council.

(3) A maximum of 20% of the funds received by a regional nonprofit tourism corporation or nonprofit convention and visitors bureau may be used for administrative purposes as defined by the council.

NEW SECTION. **Section 20. State agencies to account for in-state lodging expenditures.** Each state agency shall account for in-state lodging expenditures in a manner that will enable the department to determine total expenditures for in-state lodging by state agencies in order to make a deposit of a portion of the tax proceeds imposed by 15-68-820 in the state general fund and distribute the portion of taxes paid with federal funds to the agency that made the in-state lodging expenditure.

Section 21. Section 17-7-502, MCA, is amended to read:

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"17-7-502. Statutory

appropriations -- definition -- requisites for validity.

(1) A statutory appropriation is an appropriation made by permanent law that authorizes spending by a state agency without the need for a biennial legislative appropriation or budget amendment.

(2) Except as provided in subsection (4), to be effective, a statutory appropriation must comply with both of the following provisions:

(a) The law containing the statutory authority must be listed in subsection (3).

(b) The law or portion of the law making a statutory appropriation must specifically state that a statutory appropriation is made as provided in this section.

(3) The following laws are the only laws containing statutory appropriations: 2-17-105; 5-11-120; 5-11-407; 5-13-403; 7-4-2502; 10-1-108; 10-1-1202; 10-1-1303; 10-2-603; 10-3-203; 10-3-310; 10-3-312; 10-3-314; 10-4-301; 15-1-121; 15-1-218; 15-35-108; 15-36-332; 15-37-117; 15-39-110; ~~15-65-121~~; 15-68-820, 15-70-101; 15-70-433; 15-70-601; 16-11-509; 17-3-106; 17-3-112; 17-3-212; 17-3-222; 17-3-241; 17-6-101; 17-7-215; 18-11-112; 19-3-319; 19-6-404; 19-6-410; 19-9-702; 19-13-604;

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19-17-301; 19-18-512; 19-19-305; 19-19-506; 19-20-604;
19-20-607; 19-21-203; 20-8-107; 20-9-517; 20-9-520;
20-9-534; 20-9-622; 20-9-905; 20-26-617; 20-26-1503;
22-1-327; 22-3-116; 22-3-117; 22-3-1004; 23-4-105;
23-5-306; 23-5-409; 23-5-612; 23-7-301; 23-7-402;
30-10-1004; 37-43-204; 37-50-209; 37-51-501; 39-71-503;
41-5-2011; 42-2-105; 44-4-1101; 44-12-213; 44-13-102;
50-1-115; 53-1-109; 53-6-1304; 53-9-113; 53-24-108;
53-24-206; 60-11-115; 61-3-415; 69-3-870; 75-1-1101;
75-5-1108; 75-6-214; 75-11-313; 76-13-150; 76-13-416;
77-1-108; 77-2-362; 80-2-222; 80-4-416; 80-11-518;
81-1-112; 81-7-106; 81-10-103; 82-11-161; 85-20-1504;
85-20-1505; 85-25-102; 87-1-603; 90-1-115; 90-1-205;
90-1-504; 90-3-1003; 90-6-331; and 90-9-306.

(4) There is a statutory appropriation to pay the principal, interest, premiums, and costs of issuing, paying, and securing all bonds, notes, or other obligations, as due, that have been authorized and issued pursuant to the laws of Montana. Agencies that have entered into agreements authorized by the laws of Montana to pay the state treasurer, for deposit in accordance with 17-2-101 through 17-2-107, as determined by the state treasurer, an amount sufficient to pay the principal and

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interest as due on the bonds or notes have statutory appropriation authority for the payments. (In subsection (3): pursuant to sec. 10, Ch. 360, L. 1999, the inclusion of 19-20-604 terminates contingently when the amortization period for the teachers' retirement system's unfunded liability is 10 years or less; pursuant to sec. 10, Ch. 10, Sp. L. May 2000, secs. 3 and 6, Ch. 481, L. 2003, and sec. 2, Ch. 459, L. 2009, the inclusion of 15-35-108 terminates June 30, 2019; pursuant to sec. 73, Ch. 44, L. 2007, the inclusion of 19-6-410 terminates contingently upon the death of the last recipient eligible under 19-6-709(2) for the supplemental benefit provided by 19-6-709; pursuant to sec. 5, Ch. 442, L. 2009, the inclusion of 90-6-331 terminates June 30, 2019; pursuant to sec. 16, Ch. 58, L. 2011, the inclusion of 30-10-1004 terminates June 30, 2017; pursuant to sec. 6, Ch. 61, L. 2011, the inclusion of 76-13-416 terminates June 30, 2019; pursuant to sec. 13, Ch. 339, L. 2011, the inclusion of 81-1-112 and 81-7-106 terminates June 30, 2017; pursuant to sec. 11(2), Ch. 17, L. 2013, the inclusion of 17-3-112 terminates on occurrence of contingency; pursuant to sec. 5, Ch. 244, L. 2013, the inclusion of 22-1-327 terminates July 1, 2017; pursuant to sec. 27, Ch. 285, L. 2015, and sec. 1, Ch. 292, L. 2015,

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the inclusion of 53-9-113 terminates June 30, 2021; pursuant to sec. 6, Ch. 291, L. 2015, the inclusion of 50-1-115 terminates June 30, 2021; pursuant to secs. 27 and 28, Ch. 368, L. 2015, the inclusion of 53-6-1304 is effective on occurrence of contingency and terminates June 30, 2019; pursuant to sec. 5, Ch. 383, L. 2015, the inclusion of 85-25-102 is effective on occurrence of contingency; pursuant to sec. 5, Ch. 422, L. 2015, the inclusion of 17-7-215 terminates June 30, 2021; pursuant to sec. 6, Ch. 423, L. 2015, the inclusion of 22-3-116 and 22-3-117 terminates June 30, 2025; pursuant to sec. 10, Ch. 427, L. 2015, the inclusion of 37-50-209 terminates September 30, 2019; and pursuant to sec. 33, Ch. 457, L. 2015, the inclusion of 20-9-905 terminates December 31, 2023."

{*Internal References to 17-7-502:*

2-17-105	5-11-120	5-11-407	5-13-403
7-4-2502	10-1-108	10-1-1202	10-1-1303
10-2-603	10-3-203	10-3-310	10-3-312
10-3-312	10-3-314	10-4-301	15-1-121
15-1-218	15-35-108	15-35-108	15-35-108
15-35-108	15-36-332	15-36-332	15-37-117
15-37-117	15-37-117	15-39-110	15-65-121

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15-70-101	15-70-433	15-70-601	16-11-509
17-1-508	17-3-106	17-3-112	17-3-212
17-3-222	17-3-241	17-6-101	17-7-215
17-7-501	18-11-112	19-3-319	19-6-404
19-6-410	19-9-702	19-13-604	19-17-301
19-18-512	19-19-305	19-19-506	19-20-604
19-20-607	19-21-203	20-8-107	20-9-517
20-9-517	20-9-520	20-9-534	20-9-622
20-9-905	20-26-617	20-26-1503	22-1-327
22-3-116	22-3-117	22-3-1004	23-4-105
23-4-105	23-5-306	23-5-409	23-5-612
23-7-301	23-7-402	23-7-402	23-7-402
30-10-1004	37-43-204	37-50-209	37-51-501
39-71-503	41-5-2011	42-2-105	44-4-1101
44-12-213	44-13-102	50-1-115	53-1-109
53-6-1304	53-6-1304	53-9-113	53-24-108
53-24-108	53-24-206	60-11-115	61-3-415
69-3-870	75-1-1101	75-5-1108	75-6-214
75-11-313	76-13-150	76-13-416	77-1-108
77-2-362	80-2-222	80-4-416	80-11-518
81-1-112	81-7-106	81-10-103	82-11-161
82-11-161	85-20-1504	85-20-1505	85-25-102
87-1-603	90-1-115	90-1-115	90-1-205

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90-1-504 90-3-1003 90-6-331 90-9-306) }

Section 22. Section 22-3-115, MCA, is amended to read:

"22-3-115. Montana historical interpretation state special revenue account. (1) There is a Montana historical interpretation state special revenue account within the state special revenue fund established in 17-2-102.

(2) There must be paid into the Montana historical interpretation state special revenue account money allocated from the lodging facility use tax proceeds allocated by ~~15-65-121~~ 15-68-820.

(3) Money in the account is available to the Montana historical society by appropriation and must be used to pay costs associated with historical interpretation and the Robert Scriver collection."

{Internal References to 22-3-115:

15-65-121 }

Section 23. Section 76-8-103, MCA, is amended to read:

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"76-8-103. Buildings for lease or rent -- exemptions.

(1) A building created for lease or rent on a single tract is exempt from the provisions of this part if:

(a) the building is in conformance with applicable zoning regulations adopted pursuant to Title 76, chapter 2, parts 1 through 3, provided that the zoning contains the elements of 76-8-107; or

(b) when applicable zoning regulations are not in effect:

(i) the building was in existence or under construction before September 1, 2013;

(ii) the building is a facility as defined in ~~15-65-101~~ 15-68-101 that is subject to the ~~lodging facility use~~ sales tax under Title 15, chapter ~~65~~ 68, except for recreational camping vehicles or mobile home parks;

(iii) the building is created for lease or rent for farming or agricultural purposes;

(iv) the building is not served by water and wastewater and will not be leased or rented;

(v) the building is served by water and wastewater and the landowner records a notarized declaration with the clerk and recorder of the county in which the property is located stating that the proposed building will not be

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leased or rented. The declaration recorded pursuant to this subsection (1) (b) (v) runs with the land and is binding on the landowner and all subsequent landowners and successors in interest to the property. The declaration must include but is not limited to:

(A) the name and address of the landowner;

(B) a legal description of the tract upon which the proposed building will be located; and

(C) a specific description of the building on the tract of record.

(2) Any building that is exempt under subsection (1) from the provisions of this part and that is or will be served by water or wastewater must be in compliance with the provisions of 76-8-106.

(3) The exemption provided in subsection (1) (b) (i) is limited to the first three buildings created for lease or rent on a single tract."

{*Internal References to 76-8-103:*

76-8-102 }

NEW SECTION. **Section 24. {standard} Repealer.** The following sections of the Montana Code Annotated are repealed: 15-65-101, 15-65-102, , 15-65-111, 15-65-112, 15-

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65-113, 15-65-114, 15-65-115, 15-65-116, 15-65-121, 15-65-122, 15-65-131, 15-68-201, 15-68-202, 15-68-207, 15-68-208, 15-68-209, 15-68-210, 15-68-211, 15-68-212, 15-68-410, 15-68-411, 15-68-506, 15-68-512, and 15-68-517, MCA.

{Internal References to 15-65-101:

7-12-1121 7-12-1132 76-8-103

Internal References to 15-65-102: None

Internal References to 15-68-107: None

Internal References to 15-65-111:

15-65-112 15-65-113 15-65-121 15-65-131

Internal References to 15-65-112:

15-65-115 15-65-115 15-65-115

Internal References to 15-65-113: None

Internal References to 15-65-114: None

Internal References to 15-65-115: None

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Internal References to 15-65-116: None

Internal References to 15-65-121:

15-65-122 17-7-502 22-3-115

Internal References to 15-65-122:

15-65-121 15-65-121

Internal References to 15-65-131: None

Internal References to 15-68-201: None

Internal References to 15-68-202: None

Internal References to 15-68-207: None

Internal References to 15-68-208: None

Internal References to 15-68-209: None

Internal References to 15-68-210: None

Internal References to 15-68-211: None

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Internal References to 15-68-212: None

Internal References to 15-68-410: None

Internal References to 15-68-411: None

Internal References to 15-68-506: None

Internal References to 15-68-512:

15-68-405 15-68-501

Internal References to 15-68-517: None

}

NEW SECTION. **Section 25. Notification to tribal governments.** The secretary of state shall send a copy of [this act] to each tribal government located on the seven reservations and to the Little Shell Chippewa tribe.

NEW SECTION. **Section 26. {standard} Severability.** If a part of [this act] is invalid, all valid parts that are severable from the invalid part remain in effect. If a part of [this act] is invalid in one or more of its

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applications, the part remains in effect in all valid applications that are severable from the invalid applications.

NEW SECTION. **Section 27. {standard} Effective date.**

[This act] is effective October 1, 2019.

-END-