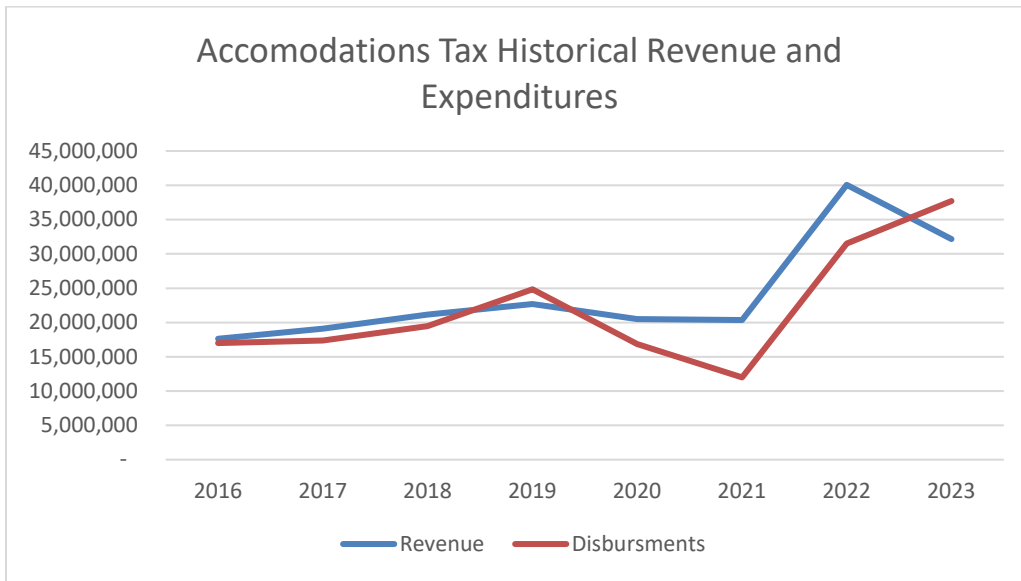


Accommodations Tax State Special Revenue Fund

The State of Montana imposes a 4.0% lodging sales tax and a 4.0% lodging facility use tax. A portion of the revenue generated from this tax goes to the Department of Commerce for tourism promotion and another portion of the tax goes to the department for regional tourism promotion. These two funds are presented in more detail below.

ACCOMMODATIONS TAX (02116)

The accommodations tax fund is for tourism promotion as well as promoting Montana as a location for film production. The chart below displays the historical expenditures and revenue for the fund.



During the COVID-19 pandemic, revenue and disbursements declined as businesses shut down. However, once businesses began to open in 2022, Montana saw a significant increase in tourism revenue. Additionally, the agency expended less from this fund as they received additional COVID related funds.

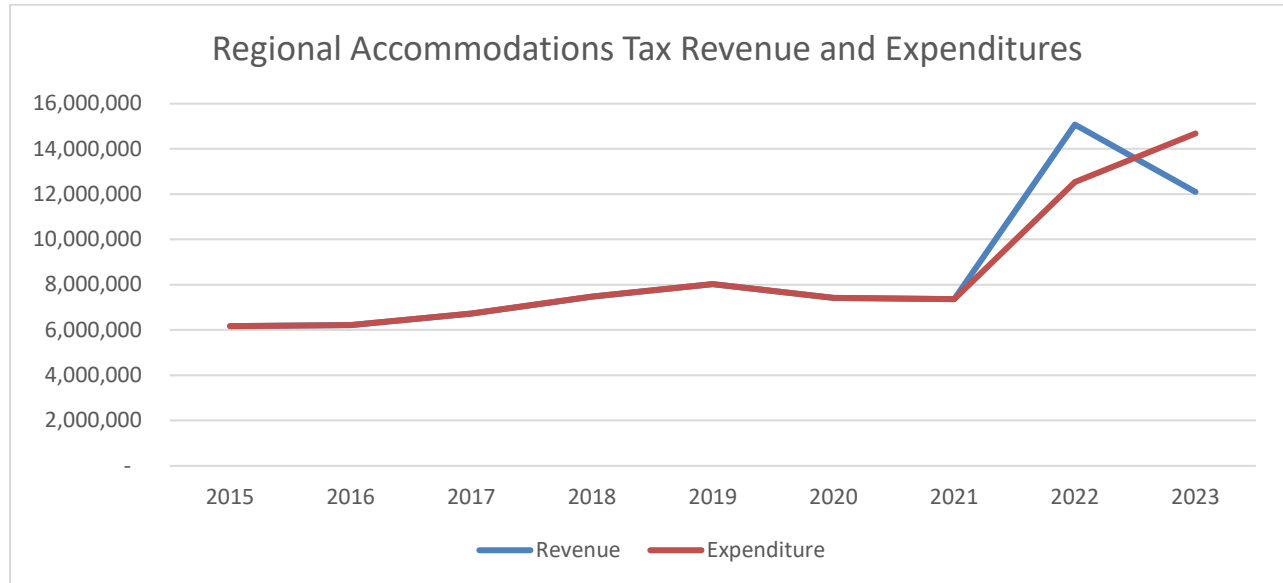
The table below provides a historical view of what the fund was expended for. Overall, the greatest expenditures have been for media, advertising, tourism grants, and film office expenditures. Due to the floods that occurred in 2022, there have been high expenditures related to disaster recovery efforts.

Accommodations Tax Historical Expenditures								
Project Type	2016	2017	2018	2019	2020	2021	2022	2023
15-65-121 Grant Program	-	-	51,130	141,000	-	-	-	-
Accounting Bed Tax	-	-	-	-	-	-	59,937	55,909
Advertising General	3,091,695	4,606,661	4,041,678	3,861,278	3,562,146	278,188	2,731,648	4,160,954
Agritourism	-	-	-	90,188	122,855	21,263	33,016	43,117
Airline Marketing	-	80,000	150,000	-	1,000	-	-	-
Bed Tax Research	-	54,927	105,104	127,401	123,542	152,015	49,511	136,017
Brand	188,857	118,111	-	-	-	-	-	-
Business Marketing/Out Reach	5	-	-	-	-	-	-	-
Call Center	103,030	104,416	89,811	48,133	97,795	159,174	119,326	123,226
Comeback	-	-	-	-	-	619,158	474,387	(30,750)
Content Admin	238,380	297,284	319,259	654,717	330,004	461,354	2,029,407	941,108
Content Fulfillment	504	-	4	-	-	-	-	-
Content Publishing/Publication	246,449	301,487	259,381	258,150	11,838	143,267	21,610	74,460
Co-ops	250,098	249,891	347,168	240,000	252,500	-	617,452	777,556
Covid-19 Bed Tax Admin	-	-	-	-	115,732	(6,474)	-	-
Cultural Toursim	126,706	104,730	-	-	-	-	-	-
Destination Development	-	-	76,953	285,194	104,682	532,025	18,293	71,102
Diplomacy	-	11,667	18,963	7,949	2,599	6,666	5,903	13,839
Division Admin	278,124	201,757	211,900	253,354	201,612	180,261	253,921	1,912,222
Eastern MT Initiative	-	-	-	715,737	417,514	(7,505)	1,172,087	1,527,640
Film Office	1,181,511	1,221,711	1,268,348	1,221,130	1,164,001	1,011,923	2,362,805	2,533,701
Get Lost Merchandise	8,583	2,564	(847)	(12)	-	-	-	-
Governor's Conference	35,031	28,333	47,251	76,274	(2,985)	-	67,409	29,187
Group, Meetings & Conventions	7,577	22,960	22,004	25,463	21,202	2,053	2,103	3,715
Heritage Preservation Grants	-	-	-	-	24,243	78,043	98,030	-
Indian Country Tourism	-	45,139	-	-	-	-	-	-
Industries Admin	208,105	207,919	236,137	238,773	235,215	238,395	221,632	255,709
Industry & Outreach Admin	-	-	253,265	251,034	230,650	335,240	264,988	278,796
Industry Data	79,368	75,052	-	-	-	-	-	-
Industry Services	99,220	204,880	201,174	210,576	215,979	203,641	288,657	234,679
Infrastructure	221,680	50,281	-	-	-	-	-	-
International Administration	1,082,513	919,193	1,133,552	1,150,516	1,087,630	330,488	789,916	866,110
Japan Trade Office	118,000	118,000	118,000	120,433	123,010	120,000	107,831	126,308
Made in Montana (Bed Tax)	-	-	149,035	-	-	-	-	-
Mainstreet	167,647	217,708	203,080	211,439	226,854	206,854	353,035	1,016,658
Maintenance	412,066	248,029	-	-	-	-	-	-
Market Montana	440	17,481	-	-	-	-	-	-
Marketing Admin	144,421	333,418	253,133	162,764	218,423	182,675	236,567	165,737
Marketing Partners Outreach	129,383	45,473	-	-	-	-	-	-
Media	5,040,648	4,925,686	5,020,360	9,315,036	6,291,385	4,602,000	8,279,665	7,226,008
MHPG ADMIN	-	-	-	-	-	-	-	99,942
Montana Disaster Recovery Smal	-	-	-	-	-	-	-	4,871,552
MPD Director's Grants	279,891	(84,630)	-	-	-	-	-	-
MT Disaster Recovery SBG	-	-	159,242	51,355	-	-	-	-
MTOT Audit	20,588	14,403	26,683	12,559	22,028	16,231	23,714	37,149
Niche Marketing	-	-	149,112	38,938	85,760	56,521	75,327	325,185
Office of Outdoor Recreation	-	-	-	191,312	156,816	108,601	-	-
Public Relations Bed Tax	99,363	137,582	122,692	110,674	79,491	100,117	88,642	109,157
Publicity	109,168	63,084	46,828	50,968	42,399	10,319	469,974	534,836
Research	154,735	1,500	224,500	155,806	-	-	382,441	464,953
Sales & Constituent Serv Admin	332,013	219,028	-	-	-	-	-	-
Social Media	406,227	73,549	45,465	18,934	7,180	76,496	831,195	1,472,333
Superhost	83,104	-	-	-	-	-	-	-
Taiwan Trade Office	-	-	-	-	-	-	160,000	159,970
Tourism Advisory Council	18,641	13,939	23,684	31,700	17,413	5,981	13,042	19,729
Tourism Emergency Marketing	-	-	70,918	89,847	-	-	1,010,000	2,255,596
Tourism Grants	1,057,070	1,055,191	771,518	1,433,290	628,936	764,247	1,886,772	2,669,404
Tourism Operations	312,444	287,682	254,151	270,095	252,504	275,461	297,888	314,888
Tribal Tourism (Bed Tax)	-	-	65,806	113,855	97,959	104,475	1,240,928	138,056
USA Advertising	256,770	80,000	-	-	-	-	-	-
Web Admin	194,423	551,948	1,285,259	745,157	326,931	627,820	888,379	1,694,513
Total	16,784,480	17,228,035	17,821,701	22,981,017	16,896,843	11,996,972	28,027,437	37,710,267

REGIONAL ACCOMMODATION TAX (02254)

Montana has six tourism regions and 20 Convention and Visitors Bureau's (CVB). Each one is a nonprofit organization, recognized by the Tourism Advisory Council, whose purpose is to promote tourism within each region or CVB. Please see the following link for more information: <https://brand.mt.gov/Programs/Office-Of-Tourism/Tourism-Regions-and-CVBs>

The chart below displays historical revenue and expenditures for the regional accommodations tax.



As previously mentioned, revenue from tourism increased significantly in FY 2022 as businesses began to open up after the pandemic.

The table below provides a historical view of what the fund was expended for. Overall, the greatest expenditures were for Yellowstone and Glacier Country promotion.

Regional Accommodations Tax Historical Expenditures								
Project	2016	2017	2018	2019	2020	2021	2022	2023
Central Montana	475,205	93,172	502,048	486,687	(326,462)	410,854	461,770	523,368
Glacier Country	1,253,600	1,458,000	1,620,358	1,814,950	1,974,647	1,888,097	3,439,602	3,497,099
Missouri River Country	146,000	139,000	193,173	189,661	203,155	195,680	213,688	227,677
Southeast Montana	624,000	629,500	574,326	607,000	570,885	439,250	752,459	824,234
Southwest Montana	369,000	416,000	531,133	495,222	553,636	458,362	775,320	955,726
Yellowstone Country	1,227,000	1,518,000	1,533,500	1,896,253	1,870,535	1,768,922	3,110,721	3,000,000
Belgrade Local Marketing	25,400	35,400	34,129	35,388	37,931	35,638	62,661	78,740
Big Sky Local Marketing	213,000	288,000	306,410	332,930	372,279	402,688	756,321	805,059
Billings Local Marketing	357,000	441,000	363,836	361,184	364,228	261,318	448,083	491,075
Bozeman Local Marketing	270,000	286,000	294,547	269,109	287,267	309,248	548,454	598,376
Butte Local Marketing	65,000	111,000	181,022	127,377	126,202	91,484	170,673	184,200
Dillon Local Marketing	25,600	25,800	26,165	25,602	24,884	19,625	34,809	41,003
Gardiner Local Marketing	28,000	45,500	55,982	50,881	47,015	54,450	79,310	25,955
Glendive Local Marketing	31,700	22,000	47,291	20,538	25,060	17,816	93	29,918
Great Falls Local Marketing	153,000	155,500	155,000	158,770	153,152	121,366	156,366	221,508
Helena Local marketing	119,000	137,500	116,200	155,149	119,362	72,043	123,353	171,056
Havre CVB	-	-	-	18,500	21,292	13,123	654	-
Kalispell Local Marketing	122,000	127,500	137,195	145,700	157,160	115,304	203,426	217,740
Livingston Local Marketing	23,900	26,300	44,749	29,850	29,000	26,638	56,000	49,275
Miles City Local marketing	34,500	33,200	31,397	34,793	36,584	26,227	42,698	42,333
Missoula Local Marketing	259,000	289,000	271,643	296,946	321,912	232,557	427,338	484,574
Red Lodge Local Marketing	19,500	20,800	25,786	26,600	25,501	33,540	50,891	38,295
Sidney Local Marketing	27,450	25,000	22,535	14,852	94	(311)	-	-
W Yellowstone Local Marketing	255,000	288,000	286,752	286,630	291,076	213,363	377,880	316,461
Whitefish Local marketing	88,000	111,000	127,417	143,500	136,928	159,649	249,494	266,224
REGIONS YEAR END ADJUSTMENT	-	-	-	-	-	-	-	1,592,150
Total	6,211,855	6,722,172	7,482,594	8,024,072	7,423,323	7,366,930	12,542,064	14,682,045