

Proposed 2013 Session Legislation

Agency Name & No: Department of Revenue - 5801

Priority Number: 16 Filename: 5801\05-016

Short Title: Clarify the distribution of in-state lodging taxes paid by state agencies

Agency Contact Person/Phone: Steve Austin/444-1479

1. Purpose:

To clarify existing state statute 15-65-121, MCA to clearly state how the in-state lodging facilities use tax paid by state agencies is computed and distributed. Amendments to this statute made during the last legislative session incorrectly state how the portion of taxes paid and distributed to the state general fund is computed and distributed.

2. Background:

The distribution of the in-state lodging facilities use tax paid by state agencies was revised during the last session in HB111 to simplify how these monies were distributed.

3. Fiscal Impact by Fund Type: This impact should be as specific as possible.

This proposed legislation does not create a fiscal impact to any fund type.

4. Summary Checklist [Check & complete all that apply]--

- Housekeeping Only Federal Requirement Audit Recommendation (Audit No.) Major Legislation
- Anticipated to be Controversial Legislation Bill Draft has been included in Legislation Submittal (if available)
- Supports Submitted EPP Item Number: Local Government Fiscal Impact
- Increases FTE, or Decreases FTE by List FTE amount and program
- Increases Existing Revenue Tax Fee Penalty [amount in #3]
- Decreases Existing Revenue Tax Fee Penalty [amount in #3]
- Establishes New Revenue Tax Fee Penalty [amount in #3]
- Leg. has been Submitted in Previous Legislative Sessions (list priority no, LC no, or bill no):
- Legislation would affect other state agencies (list):
- Special Interest Groups Affected (list):
- Other: