

## Summary of Montana Trust Taxes and Fees Administered by the Department of Revenue

Tax/Fee	Montana Code Annotated	Penalty Interest	Trust Reference [Tax held in trust for state]	Tax/Fee Collector and Remitter	Payer of Tax/Fee	Individual Liability Provision	Direction of Funds
<b>Individual Income Tax Payroll Withholding</b>	§15-30-2501 et.seq	<b>15-30-2509, MCA</b> Applies 15-1-216 MCA Penalty 1.5%/month Interest 15%	15-30-2508, MCA	Employer	Employee	15-30-2503, MCA	<b>General Fund</b>
<b>Royalty Withholding</b>	§15-30-2536 through §15-30-2547	<b>15-30-2546, MCA</b> Applies 15-1-216 MCA Penalty 1.5%/month Interest 15%	15-30-2545, MCA	Payer of royalty payments to royalty owners	Royalty owners	15-30-2540, MCA	<b>General Fund</b>
<b>Retail Telecommunication Excise Tax</b>	§15-53-101 et.seq	<b>15-53-147, MCA</b> Applies 15-1-216 MCA Penalty 1.5%/month Interest 15%	None	Telecommunications Service Provider	Purchaser	Identical Language to Wage Withholding	<b>General Fund</b>
<b>Lodging Facility Use Tax</b>	§15-65-101 et.seq	<b>15-65-115, MCA</b> Applies 15-1-216 MCA Penalty 1.5%/month Interest 15%	None	Owner or Operator of a Facility	User of the Facility	None	<b>Special Revenue Fund</b> Various Tourism Related Funds
<b>Sales Tax (Accommodations and Rental Vehicle)</b>	§15-68-101 et.seq	<b>15-68-514, MCA</b> Applies 15-1-216 MCA Penalty 1.5%/month Interest 15%	15-68-102 (2), MCA & 15-68-110, MCA	Seller	Purchaser of Accommodations or Rental Vehicle	15-68-512, MCA 15-68-811, MCA	<b>General Fund</b>