

HOUSE BILL NO. 151

INTRODUCED BY M. MILLER

A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING HUNTERS FROM CERTAIN TAXES ON TEMPORARY LODGING; PROVIDING RULEMAKING AUTHORITY; AND PROVIDING AN EFFECTIVE DATE."

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

NEW SECTION. Section 1. Exemption for hunters -- rulemaking. (1) A person with a valid hunting license is exempt from the lodging facility use tax provided for in this part while hunting or scouting during the hunting season for which the license is valid and within 7 days before the opening day of the hunting season.

(2) To claim the exemption provided for in subsection (1), the person shall provide for inspection by the owner or operator of the facility the hunting license, the tag, and a copy of materials provided by the department of fish, wildlife, and parks that show the dates for the hunting season.

(3) The department shall make rules to implement this section, including rules for reporting exemptions claimed under this section.

NEW SECTION. Section 2. Exemption for hunters -- rulemaking. (1) A person with a valid hunting license is exempt from the sales tax and use tax on accommodations and campgrounds provided for in 15-68-102(1)(a) and 15-68-102(3)(a)(i) while hunting or scouting during the hunting season for which the license is valid and within 7 days before the opening day of the hunting season.

(2) To claim the exemption provided for in subsection (1), the person shall provide for inspection by the owner or operator of the accommodation or campground the hunting license, the tag, and a copy of materials provided by the department of fish, wildlife, and parks that show the dates for the hunting season.

(3) The department shall make rules to implement this section, including rules for reporting exemptions claimed under this section.

NEW SECTION. Section 3. Codification instruction. (1) [Section 1] is intended to be codified as an integral part of Title 15, chapter 65, part 1, and the provisions of Title 15, chapter 65, part 1, apply to [section 1].

(2) [Section 2] is intended to be codified as an integral part of Title 15, chapter 68, part 2, and the

1 provisions of Title 15, chapter 68, part 2, apply to [section 2].

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3 NEW SECTION. **Section 4. Effective date.** [This act] is effective July 1, 2015.

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