



AN ACT REVISING LAWS RELATED TO THE TEMPORARY EMERGENCY LODGING PROGRAM; CLARIFYING TAX CREDIT REQUIREMENTS; AMENDING SECTIONS 15-30-2381, 15-31-171, 50-51-114, AND 50-51-115, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

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

**Section 1.** Section 15-30-2381, MCA, is amended to read:

**"15-30-2381. Tax credit for providing temporary emergency lodging.** (1) There is a credit for taxes otherwise due under this chapter for participation in the temporary emergency lodging program established in 50-51-114.

(2) The tax credit is:

- (a) equal to \$30 for each day of lodging provided; and
- (b) limited to a maximum of 5 nights' lodging for each individual or family per calendar year.

(3) The credit may be claimed only for lodging provided in Montana.

(4) If the amount of the credit exceeds the taxpayer's liability under this chapter, the amount of the excess must be refunded to the taxpayer. The credit may be claimed even if the taxpayer has no tax liability.

(5) If the credit allowed under this section is claimed by a small business corporation, as defined in 15-30-3301, or a partnership, the credit must be attributed to shareholders or partners, using the same proportion to report the corporation's or partnership's income or loss for Montana income tax purposes."

**Section 2.** Section 15-31-171, MCA, is amended to read:

**"15-31-171. Tax credit for providing temporary emergency lodging.** (1) There is a credit for taxes otherwise due under this chapter for participation in the temporary emergency lodging program established in 50-51-114.

(2) The tax credit is:

- (a) equal to \$30 for each day of lodging provided; and
- (b) limited to a maximum of 5 nights' lodging for each individual or family per calendar year.
- (3) The credit may be claimed only for lodging provided in Montana.
- (4) If the amount of the credit exceeds the taxpayer's liability under this chapter, the amount of the excess must be refunded to the taxpayer. The credit may be claimed even if the taxpayer has no tax liability.
- (5) If the credit allowed under this section is claimed by a small business corporation, as defined in 15-30-3301, or a partnership, the credit must be attributed to shareholders or partners, using the same proportion to report the corporation's or partnership's income or loss for Montana income tax purposes."

**Section 3.** Section 50-51-114, MCA, is amended to read:

**"50-51-114. ~~Temporary emergency~~ Emergency lodging program -- definitions.** (1) There is a ~~voluntary temporary~~ an emergency lodging program for licensed establishments located in Montana to assist designated charitable organizations in providing short-term lodging in Montana to individuals and families displaced from their residences.

(2) Except as provided in subsection (8), participating establishments may receive a tax credit as provided in 15-30-2381 and 15-31-171 for providing ~~temporary~~ emergency lodging to an individual or family who is:

(a) ~~displaced from the individual's residence because of temporary immediate danger to the individual posed by an assault, as described in 45-5-206, or potential assault by a partner or family member, as defined in 45-5-206 in immediate need of shelter based on an imminent or existing threat to the safety or security of the individual or family;~~ and

(b) referred to the establishment by a designated charitable organization.

(3) Except as provided in subsection (8), establishments participating in the ~~temporary~~ emergency lodging program are eligible for a tax credit as provided in 15-30-2381 and 15-31-171 for up to 5 nights of lodging for each individual or family per calendar year.

(4) ~~Temporary emergency~~ Emergency lodging provided under this section must be provided at no cost to the individual or the referring organization.

(5) Participating establishments may offer lodging based on availability of rooms.

(6) The department shall maintain a registry of designated charitable organizations and shall provide a

list of approved organizations to establishments ~~upon~~ on request. The department shall seek comment from appropriate statewide nonprofit organizations ~~that work with victims of disaster and domestic violence~~ when developing and updating the registry.

(7) For the purposes of 50-51-115 and this section, "designated charitable organization" means an organization approved by the department to make referrals for ~~temporary~~ emergency lodging.

(8) The tax credit referred to in subsections (2) and (3) does not apply to the costs of providing lodging to an individual who is displaced by a major disaster declared by the president under 42 U.S.C. 5170 or 5191 and who receives financial assistance for temporary housing under 42 U.S.C. 5174."

**Section 4.** Section 50-51-115, MCA, is amended to read:

**"50-51-115. ~~Temporary emergency~~ Emergency lodging -- liability for damages.** (1) An individual who is provided with ~~temporary~~ emergency lodging under 50-51-114 is liable for damages caused to the property during the individual's stay.

(2) If the individual is unable to pay for damages caused to the property, the designated charitable organization that referred the individual for ~~temporary~~ emergency lodging is responsible for the cost of the damages."

**Section 5. Effective date.** [This act] is effective on passage and approval.

**Section 6. Retroactive applicability.** [This act] applies retroactively, within the meaning of 1-2-109, to tax years beginning after December 31, 2014.

- END -

I hereby certify that the within bill,  
SB 0175, originated in the Senate.

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Secretary of the Senate

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President of the Senate

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2015.

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Speaker of the House

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2015.

SENATE BILL NO. 175  
INTRODUCED BY C. WOLKEN

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