



GOVERNOR GREG GIANFORTE  
DIRECTOR BRENDAN BEATTY

## Senate Bill 52 Memorandum

Senate Bill 52, includes changes to the seller of accommodations and who is ultimately responsible for the collection and payment of the Lodging Facility Use Tax and Sales Tax.

This bill requires short-term rental marketplaces to register and collect, report, and pay taxes on any sale facilitated by the short-term rental marketplace. In addition, online hosting platforms, which include online travel companies or third-party reservation intermediaries, are required to collect and report the taxes as a seller of accommodations in Montana.

The short-term rental marketplace and online hosting platforms should now be collecting, reporting, and paying all taxes from sales through their online hosting platform. Lodging Facility Sales and Use Taxpayers will still be required to pay taxes on any sales that occur outside of a short-term rental marketplace or online hosting platform services.

We do encourage anyone who has accommodations in Montana to contact their short-term rental marketplace or online hosting platform if there are questions on the tax collection, reporting, and payment, if their applicable contract or correspondence do not include a reference.

The Department is available to answer any questions as SB 52 becomes effective. Please contact us at the Montana Department of Revenue with any questions at 406-444-6900.