Occupancy tax collection and remittance by Airbnb in Montana

State of Montana

Guests who book Airbnb listings that are located in the State of Montana will pay the following tax as part of their reservation:

- Lodging Facility Use Tax: 4% of the listing price including any cleaning fees, for reservations 29 days or shorter. For detailed information, visit the Montana Department of Revenue website.
- Lodging Sales Tax: 3% of the listing price including any cleaning and guest fees, for reservations 29 days or shorter. For detailed information, visit the Montana Department of Revenue website.

Find out more about how occupancy tax collection and remittance by Airbnb works.

Note: Hosts located in these areas are responsible for assessing all other tax obligations, including state and city jurisdictions. Hosts with listings in these areas should also review their agreement with Airbnb under the Terms of Service and familiarize themselves with the Occupancy Tax provisions which allow us to collect and remit taxes on their behalf and explains how the process works. Under those provisions, hosts instruct and authorize Airbnb to collect and remit Occupancy Taxes on their behalf in jurisdictions where Airbnb decides to facilitate such collection. If a host believes applicable laws exempt the host from collecting a tax that Airbnb collects and remits on the host's behalf, the host has agreed that, by accepting the reservation, the host is waiving that exemption. If a host does not want to waive an exemption the host believes exists, the host should not accept the reservation.

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