

HOUSE RESEARCH

Bill Summary

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Subject: Requirements for resort classification

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- 1 Class 1c resort; number of days used.** Extends from 250 to 275 the maximum number of days in the year that class 1c resort property may be used for commercial purposes and still be classified as commercial seasonal recreational. If the property is used for more than the maximum specified days, it is classified as commercial property (i.e., a hotel, which is class 3a). Class 1c property, which has a class rate of one percent, consists of resorts which include a dwelling occupied by the owner as a homestead.
- 2 Class 4c resort; number of days used.** Extends the maximum number of days from 250 to 275 (same as section 1), but section 2 pertains to class 4c resort property, which is commercial use real property that does not contain a homestead. Class 4c has a class rate of 1.8 percent. The days in both sections 1 and 2 refers to days of actual occupancy, not merely days available for use.
- 3 Effective date.** Provides that sections 1 and 2 are effective for taxes levied in 1999, payable in 2000 and thereafter.