



Big Sky Resort Area District
PO Box 160661 | Big Sky, MT 59716
(406) 995-3234 | info@resorttax.org
www.resorttax.org

BUSINESS RESORT TAX OVERVIEW

On April 13, 1992, the general electorate of the Big Sky Resort Area adopted a 3% Resort Tax. The Resort Tax encompasses all goods and services deemed “luxury items” sold within the Big Sky Resort Area District, with the exception of specific items listed in the District's Legal Ordinance No. 98-01-ORD. Below are guidelines for collecting and remitting the resort tax:

- Taxes are collected and remitted to the Big Sky Resort Area District on a monthly or quarterly basis. The BSRAD office must receive a remittance form and payment of taxes every month or quarter.
- Eligibility for quarterly tax remittance may be established by the resort tax office at the time of registration. If your business remits less than \$1,000 in resort taxes per year you are eligible to remit quarterly. Please contact the office at info@resorttax.org if your business is currently remitting monthly and would prefer to remit quarterly.
- Tax payments are due and must be received (NOT postmarked) by the last day of the month following the reporting month or quarter. For instance, taxes collected in February are reported as February but due March 31st; and for quarterly remitters, taxes collected in January, February, and March are reported as 3rd Quarter and due April 30th. If the last day falls on a weekend or holiday, the taxes are due the following business day.
- If zero taxes were collected in a reporting month, a remittance form must still be remitted stating zero gross taxable sales and zero resort tax due.
- If a business will not be open for a known amount of time, the collector may note this on the remittance form in the space provided for seasonal closures. This informs the office that the business is “closed” and the collector is not required to submit a remittance form during the specified time. The collector may also inform the office of a known closure by submitting a status notification to info@resorttax.org.
- As noted on the remittance form, the collector may retain 5% of the resort taxes collected as an administrative fee.
- Remittance forms and tax payments not received by the due date are considered delinquent and are subject to:
 - a late fee of \$30 for each reporting month that is delinquent
 - an interest charge on late payments at 12% per annum (1% per month) which is 1% for 1 month overdue, 2% for 2 months overdue, 3% for 3 months overdue, etc.
 - other enforcement remedies as specified in Section 14 of Ordinance No. 98-01-ORD. This Ordinance is available at www.resorttax.org/governing_documents.php
- Please note that the local 3% Big Sky Resort Tax is a separate tax from any other Montana State taxes.
- The remittance form is available on our website at www.resorttax.org/pub/collections/Remittance%20Form.jpg. You may also request additional remittance forms by contacting the office at info@resorttax.org.