

BIG SKY RESORT AREA DISTRICT

ORDINANCE No.99-02-ORD

AN ORDINANCE DESCRIBING THE PROCEDURE FOR THE ENFORCEMENT AND APPEALS OF THE BIG SKY RESORT TAX.

PURSUANT TO THE AUTHORITY VESTED IN THE BIG SKY RESORT AREA DISTRICT BOARD OF DIRECTORS UNDER §§ 7-6-1505, 7-6-1542 & 7-6-1547, MCA, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE BIG SKY RESORT AREA DISTRICT TO ADOPT ORDINANCE NO. 99-02-ORD AS FOLLOWS:

Section 1. Notice of Nonpayment and Demand for Payment. If an establishment has failed to collect from a purchaser and/or remit the resort tax to the Board of Directors by the twentieth day of the month for the prior month's transactions, then the establishment shall be sent by certified mail to the last known address a "Notice of Nonpayment and Demand for Payment" on the amount of resort tax due and owing, the amount of interest owed, and penalty, if any. The Notice of Nonpayment and Demand for Payment shall also require that such amounts that are due and owing must be remitted to the Board of Directors by a date certain. The District may issue more than one Notice of Nonpayment and Demand for Payment depending upon the circumstances of each delinquency.

Section 2. Notice of Enforcement. If an establishment fails to pay the amount owing, including any penalty and interest, as described in the Notice of Nonpayment within 30 days or has not filed a Notice of Appeal as described in Section 3 of this Ordinance, then the Board of Directors may send the establishment a Notice of Enforcement which shall outline the legal remedies available to the Board and the date upon which the establishment must remit the amount owed or that the Board may take legal action.

Section 3. Appeals. An establishment or owner of establishment responsible for collecting and remitting the resort tax may appeal the imposition the resort tax, as well as any penalty or interest, by filing in writing a Notice of Appeal with the administrative officer of the Resort Area District. The appeal must be made within thirty (30) days of the service of the first Notice of Nonpayment and Demand for Payment. The Board of Directors shall, at the next regular meeting, fix a time

and place for a hearing of the appeal and shall cause written notice of the hearing to be served upon the establishment or owner of the establishment by certified mail. The hearing shall be an informal proceeding at which the owner of the establishment or a representative of the establishment is allowed the opportunity to demonstrate why the resort tax, penalty or interest is not due and owing to the District.

After the hearing, the Board of Directors shall issue its decision in writing. The decision shall be final and shall be served upon the appellant by certified mail. Any amount found to be due and owing shall be payable to the District within 10 days upon service of the Board's decision.

Date of First Reading: 9/1/99 Date of Second Reading: 10/6/99

BY: _____ DATE: _____

Chairman, Board of Directors of the
Big Sky Resort Area District

Dee Lynn Pope
Member

DATE: 11-3-99

Carol L. Collins, vice-chair
Member

DATE: 11-3-99

Robert D. Fisher
Member

DATE: 11-3-99

KM Winters
Member

DATE: 11/3/99