

BIG SKY RESORT AREA DISTRICT

**ORDINANCE NO. 2008-1, as amended
(Effective on March 12, 2010)**

**AN ORDINANCE DESCRIBING THE PROCEDURES FOR THE ENFORCEMENT
AND COLLECTION OF THE BIG SKY RESORT TAX**

PURSUANT to the authority vested in the Board of Directors ("Board") of the Big Sky Resort Area District ("District") pursuant to §§7-6-1505, 7-6-1542 and 7-6-1547, MCA, be it ordained by the Board to amend Ordinance No. 2008-1 as follows:

1. Repeal: Ordinance No. 99-02 ORD, adopted as amended on April 5, 2000, is hereby repealed on the effective date of Ordinance No. 2008-1 but shall remain in full force and effect until Ordinance No. 2008-1 is adopted by the Board. This Ordinance will govern all enforcement actions commenced on and after the effective date of this Ordinance.

2. Deadline for Remittance of Remittance Forms and Resort Taxes: The required remittance form and all resort taxes collected in a month or quarter, as determined under Ordinance No. 98-01-ORD, as amended, must be remitted to the District by the last day of the following month for monthly remittances or by the last day of April, July, October and January for quarterly remittances (the "Deadline"). A remittance form must be submitted to the District even if no resort taxes are collected unless the establishment informs the District that it shall be closed for a specified duration.


3. Delinquent Establishment: If an establishment fails to remit the required remittance form and/or the resort taxes due by the Deadline, the establishment shall be deemed a "Delinquent".


4. Pre-Enforcement Correspondence: After the Deadline, the Administrative Officer of the District may either make a courtesy phone call, email or mail a courtesy reminder letter to the establishment requesting payment. This courtesy does not delay the accrual of, or the obligation to pay, taxes, interest and late fees by the Delinquent. The Administrative Officer has the authority to forgive interest and late fees under conditions deemed appropriate by the Administrative Officer, but only if the principal amount of the taxes are paid in full. This authority expires on the date that a Notice of Nonpayment is issued.

5. Notice of Nonpayment and Demand for Payment: At any time after the Deadline, the District may issue a Notice of Nonpayment to the Delinquent specifying the amounts due. If Payment is not received within 30 days of the date of the Notice of Nonpayment, the District may file an action in the appropriate court to collect the resort taxes due, including interest, late fees, penalties, and attorneys fees, and to secure a lien against the Delinquent's property.


6. Confidentiality: As provided in Section 16 of Ordinance No. 98-01-ORD (effective on April 12, 2004 and as may be amended), the records and remittance forms submitted to the District by an establishment shall be kept confidential and not open to public inspection unless so ordered

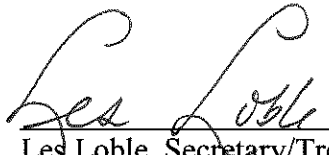
by the Board pursuant to Article II, Sections 9 and 10 of the Constitution of the State of Montana, a court of competent jurisdiction, or upon the filing of an action in district court against the establishment for the collection and enforcement of the resort tax.

1st Reading  1/13/2010 Vote: Unanimous
Al Malinowski, Chairperson

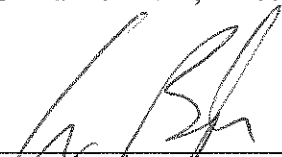
2nd Reading  2/10/2010 Vote: Ayes - 4 Nays - 0
Al Malinowski, Chairperson

BY: 
Al Malinowski, Chairperson


Lance Child, Vice-Chair


Les Loble, Secretary/Treasurer


Ginna Hermann, Director


Loren Bough, Director

DATED this 12th day of March, 2010.