

BIG SKY RESORT AREA DISTRICT

PROPOSED AMENDMENTS TO ORDINANCE No. 99-02-ORD

Adopted as Amended on 4-5, 2000

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 AND 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 Big Sky Resort Area District Board of Directors ("Board") by the last day of the month for the prior month's transactions, then the Board may serve upon the establishment at its last known address, by certified mail, a "Notice of Nonpayment and Demand for Payment" ("Notice of Nonpayment") for the amount of resort tax due and owing, the amount of interest owed, and penalty and late fees, if any. The Notice of Nonpayment shall also require that such amounts that are due and owing be remitted to the Board by a date certain. The Notice of Nonpayment shall further notify the establishment that the District may through appropriate legal procedure secure a lien against the retailer's property. The District may issue more than one Notice of Nonpayment depending upon the circumstances of each delinquency.

Section 2. Notice of Enforcement. If an establishment fails to pay the amount owing, including any penalty, interest and late fees, as described in the Notice of Nonpayment within 30 days of receipt or has not filed a Notice of Appeal as described in Section 3 of this Ordinance, then the Board may serve a Notice of Enforcement upon the establishment which shall outline the legal remedies available to the Board, the date upon which the establishment must remit the total amount owed, and that the Board may take further legal action, including but not limited to the securing of a lien against the retailer's property.

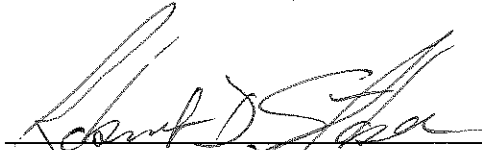
Section 3. Appeals. An establishment or owner of an establishment responsible for collecting and remitting the resort tax may appeal the Notice of Nonpayment by filing in writing a Notice of Appeal with the administrative officer of the District. The appeal must be made within thirty (30) days of receipt of the Notice of Nonpayment. The Board 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 will be allowed the opportunity to demonstrate why the establishment failed to collect or remit the resort tax as described in the Notice of Nonpayment.

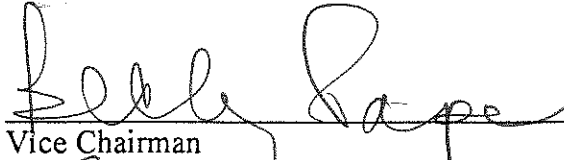
Within 45 days after the hearing, the Board shall issue a written decision. The decision shall be final and shall be served upon the appellant by certified mail. Any amount that the Board determines the establishment has failed to collect or remit, plus penalties, interest and late fees, if any, shall be payable to the District within 10 days upon service of the Board's decision.


Section 4. Confidentiality. As provided in Section 16 of Ordinance 99-01-ORD, the records and 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.

Date of 1st Reading: 2/2/00 - Passed Unanimously
Date of 2nd Reading: 3/1/00 - Passed Unanimously

Passed by the Big Sky Resort Area District Board of Directors on 4-5-00.

BY: 
Chairman, Board of Directors
Big Sky Resort Area District


Vice Chairman


Member

~~Member~~

Kim Ambrose

Member

Karen J. Andrews

Member

ABSENTEE BALLOT

I, WALTER S. AINSWORTH hereby vote "in favor" of adoption of Proposed Ordinance No. 99-02 ~~Amend~~ which is being considered for adoption by the Big Sky Resort Area District Board of Directors at its April 5, 2000 meeting. This favorable vote is only valid if no substantive changes are made to the Proposed Ordinance at the April 5, 2000 meeting and a quorum to do business has convened.

Signed:



Dated:

3/28/00