



Big Sky Resort Area District  
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## 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, as amended 4.11.14. 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 an online return with payment or 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](mailto: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 by March 31<sup>st</sup>; and for quarterly remitters, taxes collected in January, February, and March are reported as 1<sup>st</sup> Quarter and due by April 30<sup>th</sup>. 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 zero file tax return must be submitted online, or a remittance form 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 notify MUNIREvs at [support@munirevs.com](mailto:support@munirevs.com), and the account can be inactivated for specific months so that it won’t appear delinquent.
- As noted in the online Resort Tax Form, the collector may retain 5% of the resort taxes collected as an administrative fee.
- Tax payments not received by the due date with proper documentation 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](http://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.