

RESOLUTION NO. 2018-02 R

A RESOLUTION OF THE BIG SKY RESORT AREA DISTRICT ESTABLISHING A FEE FOR SUBMISSION OF TAX REMITTANCES BY PAPER AND WHEN CHECKS ARE RETURNED FOR INSUFFICIENT FUNDS

WHEREAS, the Big Sky Resort Area District ("District") was created effective April 7, 1998 pursuant to Mont. Code Ann. Sections 7-6-1531 through 7-6-1550; and

WHEREAS, the Board of Directors ("Board") of the District is authorized to act by Resolution pursuant to Mont. Code Ann. Section 7-6-1547(4); and

WHEREAS, in Mont. Code Ann. Section 7-6-1542(1)(c) the Board is authorized to adopt administrative ordinances necessary to aid in the collection and reporting of resort taxes; and

WHEREAS, the Board has instituted an electronic filing process for remitting resort tax collected pursuant to Section 2 of Ordinance 2008-1 and Ordinance 98-01, as amended; and

WHEREAS, failure to remit the resort tax through the electronic system and remittance of the resort tax pursuant to a check that is returned for insufficient funds are costly to the District;


WHEREAS, in order to cover the added administrative costs associated with failure to file remittances electronically and associated with recovery of remittances paid by checks returned for insufficient funds;

NOW THEREFORE, BE IT RESOLVED BY THE BIG SKY RESORT AREA DISTRICT BOARD OF DIRECTORS:

1. Starting February 1, 2019, a monthly fee of \$25.00 shall be imposed on all tax collectors who fail to remit the resort tax electronically; and
2. Starting February 1, 2019, a fee of \$30.00 shall be imposed for all checks returned for insufficient funds.


PASSED AND ADOPTED by the Board of Directors of the Big Sky Resort Area District on this 12th day of December 2018

BIG SKY RESORT AREA DISTRICT

By:   
Chairman

  
Member

  
Member

  
Member

  
Member

ATTEST;

By: 