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## **ORDINANCE 98-01 REVISIONS 3R's FAQ**

*Q: Who is required to register?*

**A:** All establishments and businesses operating within the District regardless of if you currently do or do not collect Resort Taxes must register.

*Q: When should I apply any changes to tax collections in my business, based on the Ordinance 98-01 revisions?*

**A:** Ordinance 98-01 will be effective November 25, 2019, so any changes should be in place by the 25th.

*Q: What is the deadline for business registration?*

**A:** The registration will go "live" on November 6. The deadline for completing registration is December 31 and annual renewal is required.

*Q: What is required as part of the registration process?*

**A:** Existing tax collectors with MUNIRevs accounts: Completion of one "task" in their MUNIRevs business center

**A:** New businesses not yet registered with MUNIRevs: Completion of new business application "task" including business name, address, type of business, etc.

*Q: How long will the registration process take?*

**A:** Existing businesses: 2 minutes and New businesses: 5 minutes

*Q: Is the Ordinance 98-01 revision related to the 1% for infrastructure or the 1% state of Montana lodging sales tax increase effective January 1, 2020?*

**A:** No, the Big Sky resort tax rate remains at 3%, Ordinance 98-01 as amended does not include any changes to the tax rate.

*Q: Where do I go to register my business?*

**A:** <https://resorttax.munirevs.com>

Existing users: Log in to your MUNIRevs account and view "open tasks" in your business center

New users: Visit the website and create a new user profile, then view open tasks in your business center

*Q: Why is the District requiring all businesses to register, regardless if they collect the resort tax or not?*

**A:** With the increasing number of businesses operating in Big Sky, requiring registration will help the staff to identify new businesses that should be collecting resort tax and will increase proactive compliance. Many businesses don't learn about resort tax until they've already been operating for months or even years, and then are burdened with significant back taxes.

*Q: Which businesses will be impacted by specific changes in the Ordinance (aside from registration)?*

**A:** Businesses that sell alcohol and tobacco, establishments that sell unprepared food- refer to SNAP, businesses with an "enumerated" component, establishments that provide transportation, businesses collecting less than \$5000 in taxes annually.

*Q: What is an enumerated establishment?*

**A:** Per MCA 7-6-1503, an enumerated establishment includes all businesses in the following categories. All goods and services sold at these establishments are taxable:

- hotels, motels, and other lodging or camping facilities;
- restaurants, fast food stores, and other food service establishments;
- taverns, bars, night clubs, lounges, and other public establishments that serve beer, wine, liquor, or other alcoholic beverages by the drink; and
- destination ski resorts and other destination recreational facilities.

*Q: Is there a certificate of registration?*

**A:** Yes, once registration is completed the business will have access to a certificate of registration in their MUNIRevs business center, but there is no requirement to post it.

*Q: Will there be a registration ID#?*

**A:** Yes, businesses will be provided a registration ID/account number on their certificate. Temporary vendors operating in Big Sky will be required to provide the number and/or the certificate in order to participate in some events such as the Farmer's Market.

*Q: Are short term rentals required to register as a business?*

**A:** Yes, short term rental properties managed by individual property owners will be required to register.

*Q: What if I use a property management company for my rental?*

**A:** For rentals handled by a property management company (including remittance of resort tax), only the property management company is required to register. Every property management company is required to provide a list of the properties they manage, accounting for each property in MUNIRevs.

*Q: What will the training sessions on November 7 include?*

**A:** We will walk through the changes in the Ordinance section by section, highlighting anything that is impactful for businesses, such as the taxability of tobacco and ALL alcohol, SNAP definition, and the business registration requirement.

*Q: Why is the District asking for room count and employee count?*

**A:** This information will be used to compile aggregate data for the community. Your individual business information will be strictly confidential.

*Q: Where can I find the revised Ordinance 98-01?*

**A:** The revised ordinance is available online at [resorttax.org](http://resorttax.org), in person at Resort Tax office, and available upon request via email.

### **IMPORTANT DATES:**

November 6<sup>th</sup>: 8:30 am Eggs and Issues, announcement of Business Registration going live in MUNIRevs.

November 7<sup>th</sup>: Training sessions – 2:30-4:00 pm at The Wilson and 6:30-8 pm at Buck's.

November 19<sup>th</sup> & 20<sup>th</sup>: One-on-one training sessions available 9 am-5 pm by appointment with Kristin.

November 25<sup>th</sup>: Effective date of Ordinance.

December 10<sup>th</sup> & 11<sup>th</sup>: One-on-one training sessions available 9 am-5 pm by appointment with Kristin.

December 31<sup>st</sup>: Business registration deadline.