## RESORT TAX

## 1% FOR INFRASTRUCTURE FAQ

- If voted in when will the 1% be effective?
  - July 1, 2020
- How long will the 1% be in effect?
  - The duration of the 1% is as long as the financial commitment for each project, or the expiration of the Big Sky Resort Area District in 2032, whichever comes first.
  - CLICK HERE FOR MORE INFORMATION
- Who approves the increase in Resort Tax?
  - Registered voters within the boundaries of the Big Sky Resort Area District.
  - CLICK HERE TO VIEW THE STATUS OF YOUR VOTER REGISTRATION
- What goods & services is the 1% taxing?
  - All goods & services that are currently taxed at the 3% rate per Ordinance 98-01.
  - CLICK HERE TO VIEW THE ORDINANCE
- The rate of Resort Tax has been the same since 1992, why is the rate just now changing?
  - In May of 2019, Montana Senate Bill 241 (SB241) passed allowing the 10 designated resort tax communities to levy a vote on an additional 1% tax for voter approved critical infrastructure projects. Through a unanimous vote, the Board of Directors of the Big Sky Resort Area District (District) approved a resolution bringing projects to the Big Sky ballot.
- What is the 1% funding?
  - The 1% is designated to fund specific infrastructure projects as designated by SB241
    - CLICK HERE TO VIEW SB241
  - In Big Sky the 1% is planned to fund 60% of project costs for the Big Sky County Water & Sewer District's Water Resource Recovery Facility (WRRF), along with setting aside 500 Single Family Equivalents (SFE's) dedicated to deed restricted workforce housing projects. Additionally, it will fund the construction of a Lift Station near the Highway 191/64 intersection to convey wastewater from the Canyon Area to the WRRF. This includes a force main paralleling 64 and connecting the Lift Station to the WRRF.
- What is the maximum tax rate the District can impose?
  - With the additional 1% a maximum of 4% can be imposed within the Big Sky Resort Area District
- What is the difference between the Montana Lodging Tax and Resort Tax?
  - Lodging Tax—8% tax on all lodging facility use which funds state government and local Convention and Visitor Bureau (Visit Big Sky)
    - CLICK HERE FOR MORE INFORMATION ON THE LODGING TAX
    - VISIT BIG SKY
  - Resort Tax—Currently 3% which funds local projects
    - CLICK HERE FOR MORE INFORMATION ON RESORT TAX
- When do I vote?
  - The 1% will be on the May mail ballot and polls close on May 5,2020