

Event Vendor FAQ

Is there a minimum amount of sales necessary to be required to collect the 4% resort tax?

- No, regardless of the amount of sales, the resort tax must be collected on any taxable goods or services per Ordinance 98-01, as amended.

Are minors participating in events required to collect the resort tax?

- Yes, if minors are participating as an event vendor and are selling taxable goods or services, they must collect the resort tax. Ordinance 98-01 does not stipulate an exemption for minor children.

When are vendors required to register with Resort Tax?

- All vendors are required to register with Resort Tax prior to participating in any event within the District boundary.

If an event vendor is not selling taxable goods or services, are they still required to register with Resort Tax?

- Yes, all establishments operating within the District must register with the District per established procedures. Failure to timely register with the District is deemed a violation of the Ordinance and such establishment will be subject to fines and penalties.

What is the schedule for remitting the taxes collected by an event vendor?

- At the time of registration, the vendor should indicate if they are operating in the District year-round or on a seasonal basis (specific months can be selected, i.e. June-September).

Operational Schedule	Year-Round	Seasonal
Collecting over \$5000 annually	Must remit monthly, 12 months a year	N/A
Collecting under \$5000 annually	May remit quarterly, 4 times a year	May remit only during selected months if operating less than 5 months a year

- For monthly and seasonal remitters, taxes are due by the end of the month following the month they were collected. For example, taxes collected in July are due by August 31.
- For quarterly remitters, taxes are due by the end of the month following the end of the quarter. For example, taxes collected in January-March are due by April 30.
- If a vendor has zero sales for a specific month or quarter, they are still required to file a zero tax return. A guide to zero file returns is available on ResortTax.org/collections.

How do I determine if the goods or services I'm selling are taxable?

- Section 4.7 of Ordinance 98-01 provides a list of Luxuries that are deemed taxable. Please review this section of the Ordinance on ResortTax.org. If you need further clarification, please contact the District via email at info@resorttax.org, or via phone at 406-995-3234.

Are vendors required to register and remit payments online?

- Yes, registration and payments must be completed online via <https://resorttax.munirevs.com>.

What if the vendor sells taxable goods but is not based in Big Sky?

- Resort taxes are to be collected on all luxuries wherever they are sold within the District. If the vendor is operating in the District, regardless of where they are based, they must collect the resort tax.