

RESOLUTION NO. 2021-02R

A RESOLUTION OF BIG SKY RESORT AREA DISTRICT ADOPTING BONDING SCHEDULE

WHEREAS, the electorate of the Big Sky Resort Area District (“District”) in each Gallatin County, Montana and Madison County, Montana, originally approved a resort area district which became effective on April 7, 1998, and was subsequently extended until June 1, 2032; and

WHEREAS, on May 8, 2020, the Board of Directors (“Board”) of the District adopted revised ordinances for enforcement and collection of the Big Sky Resort Tax referenced as the Compliance Ordinance; and

WHEREAS, pursuant to the Compliance Ordinance the District may require an Existing Establishments to post a bond in an amount set by resolution of the District Board when such Establishment has had two or more delinquencies in reporting or remitting Resort Taxes during the last twenty-four (24) months; and

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

WHEREAS, the Board wishes to adopt by this resolution a bonding schedule to be used by the District’s Administrative Officer in setting the amount of the bond to be posted by delinquent Establishments pursuant to Section 13 of the Compliance Ordinance.

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

The amount of the any bond required by Section 13 of the Compliance Ordinance shall be set in accordance with the following schedule:

Resort Tax Payment History	Bond Amount
Establishment with no prior history of resort tax payments	Minimum Bond amount of \$2000
Establishment with less than 12 months prior history of resort tax payments	Bond amount equal to three times the largest amount of resort taxes paid in any prior month the Establishment reported and paid resort taxes
Establishment with 12 or more months prior history of resort tax payments	Bond amount equal to three times the average of the last 12 months the Establishment reported and paid resort taxes

PASSED BY THE BOARD OF DIRECTORS OF THE DISTRICT ON THE 27th DAY OF January, 2021, BY A VOTE OF five (5) IN FAVOR and none (0) OPPOSED.

Kevin P Germain
Kevin P Germain (Feb 9, 2021 12:02 MST)

Chair, Board of Directors

ATTEST:

Steven J Johnson

Steven J Johnson (Jan 27, 2021 12:36 MST)

Secretary

RESOLUTION 2021-02R Bonding Schedule

Final Audit Report

2021-02-03

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