

Big Sky Resort Area District 11 Lone Peak Drive #204 PO Box 160661 Big Sky, MT 59716 www.Resorttax.org info@resorttax.org 406.995.3234

Annual Business Registration Procedure Updated February 29, 2024

Purpose: The Big Sky Resort Area District (the District) requires all establishments, businesses, and vendors operating within District boundaries to have a valid District business registration. This procedure shall provide instruction for the process as described in Section 9 of Ordinance 98-01-ORD (Business Registration, as amended on November 1, 2022).

Scope: Business registrations contribute to the local collection of resort taxes by requiring all establishments (businesses) operating within the District to register, thus ensuring an establishment's complete tax compliance within the District. Compliance is required of an establishment, business, or vendor operating within the District, including, but not limited to: producing and selling goods and/or services, generating revenue, as well as general administrative and maintenance activities. Registration of establishments, businesses, and vendors operating within the District also assists in informing the District's funding decisions.

Qualifications: Any establishment, business, and/or vendor operating within the District.

Frequency: Registration renewal must be completed annually by the establishment, business, or vendor.

Timing: Existing businesses will be assigned annual renewal tasks on or around November 1, with a due date of December 31. Prior to commencing operations, all new establishments, businesses, and vendors must register with the District and, subsequently, renew its registration annually.

Tasks Required by Business Type:

- Employee Count Task: Required for all business types aside from Event Vendors and Short-Term Rentals (managed by owners).
- Short Term Rental Task: Required for all Short-Term Rentals managed individually by owners.
- Event Vendor Registration Task: Required for vendors only operating at events taking place in the District, without a brick and mortar location, and operating seasonally (four months or fewer).
- Property List Upload Task: Required for property management companies and any businesses taking direct bookings for Short-Term Rental properties, including but not limited to online marketplace platforms (excluding those with a VCA in place), private clubs, resorts, and vacation rental managers. A list of managed properties must be uploaded.