



Big Sky Resort Area District
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SHORT-TERM RENTAL RESORT TAX OVERVIEW

On April 13, 1992, the general electorate of the Big Sky Resort Area adopted a 3% Resort Tax. The Resort Tax encompasses all goods and services deemed “luxury items” sold within the Big Sky Resort Area District, with the exception of specific items listed in the District's Legal Ordinance No. 98-01-ORD. Section 8 and Section 10 of this Ordinance deem all short-term rentals (less than 30 days) subject, by law, to the resort tax. Guidelines for the resort tax:

- Taxes are collected and remitted to the Big Sky Resort Area District on a monthly or quarterly basis. The BSRAD office must receive a remittance form and payment of taxes every month or quarter.
- Eligibility for quarterly tax remittance is established on an annual basis. If you are eligible and have a valid registration form on file with the District, you will be notified in July of each year and given the option to elect quarterly remittance.
- Tax payments are due and must be received (NOT postmarked) by the last day of the month following the reporting month or quarter. For instance, taxes collected in February are reported as February but due March 31st; and for quarterly remitters, taxes collected in January, February, and March are reported as 3rd Quarter and due April 30th. If the last day falls on a weekend or holiday, the taxes are due the following business day.
- If zero taxes were collected in a reporting month, a remittance form must still be remitted stating zero gross taxable sales and zero resort tax due.
- If a property will not be rented for a known amount of time, the collector may note this on the remittance form in the space provided for seasonal closures. This informs the office that the property is “closed” and the collector is not required to submit a remittance form during the specified time. The collector may also inform the office of a known closure by submitting a Status Notification at www.bigskyresorttax.com/status_notification.php
- As noted on the remittance form, the collector may retain 5% of the resort taxes collected as an administrative fee.
- Remittance forms and tax payments not received by the due date are considered delinquent and are subject to:
 - a late fee of \$30 for each reporting month that is delinquent
 - an interest charge on late payments at 12% per annum (1% per month) which is 1% for 1 month overdue, 2% for 2 months overdue, 3% for 3 months overdue, etc.
 - other enforcement remedies as specified in Section 14 of Ordinance No. 98-01-ORD.
- Please note that the local 3% Big Sky Resort Tax is a separate tax from the 7% Montana State Lodging Tax. The Lodging Tax is remitted on a quarterly basis to the Montana Department of Revenue. Contact the Miscellaneous Tax Auditor at (406) 444-5421 to register your property and begin tax collection. For more information on the Lodging Tax, visit their website at www.mt.gov/revenue
- As with the State Lodging Tax, cleaning and registration fees are not taxed as long as they are *listed separately on the bill to the customer*.
- When listing your property on online vacation rental sites, it is recommended you include the 10% tax rate (7% MT State Lodging Tax and 3% Big Sky Resort Tax) in your listing.
- The remittance form is available on our website at www.bigskyresorttax.com/businesses.php You may also request additional remittance forms through our Contact Us page www.bigskyresorttax.com/contact_us.php or by contacting the BSRAD Administrative Officer directly at (406) 995-3234.