

**ORDINANCE NO. 2025-1 (EFFECTIVE ON: January 1, 2026)**

**AN ORDINANCE REVISING THE ADMINISTRATION  
OF THE GARDINER RESORT AREA DISTRICT**

**PURSUANT TO THE AUTHORITY VESTED IN THE GARDINER RESORT AREA DISTRICT BOARD OF DIRECTORS UNDER §§ 7-6-1505, 7-6-1542, AND 7-6-1547, MCA, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE GARDINER RESORT AREA DISTRICT TO ADOPT ORDINANCE NO. 2025-1 AS FOLLOWS:**

**WHEREAS**, at an election held on April 8, 2014, the qualified electors of the Gardiner Resort Tax Area established a tax of three percent (3%), pursuant to §§ 7-6-1508 and 7-6-1505(a), and, at an election on December 8, 2020, the qualified electors of the Gardiner Resort Tax Area established an additional tax of one percent (1%), pursuant to §§ 7-6-1508 and § 7-6-1505(b) (collectively, the "Resort Tax");

**WHEREAS**, at an election held on May 5, 2015, the qualified electors of the Gardiner Resort Tax Area voted for the establishment of the Gardiner Resort Area District (the "Gardiner Resort District" or "District"), pursuant to § 7-6-1532, MCA, to provide for the local governance of the Gardiner Resort Tax Area and to provide for the local collection, appropriation, expenditure, enforcement and other administration of Resort Tax revenue collected within the Gardiner Resort Tax Area;

**WHEREAS**, at an election held on May 6, 2025, the qualified electors residing within the Gardiner Resort Tax Area approved the inclusion of the months of May and October in the collection of the Resort Tax, effective January 1, 2026;

**WHEREAS**, at an election held on May 6, 2025, the qualified electors residing within the Gardiner Resort Tax Area renewed the three percent (3%) tax for a period of twenty (20) years, effective January 1, 2026;

**WHEREAS**, the Gardiner Resort District is governed by a district board of directors (the "Board"), pursuant to Mont. Code Ann. § 7-6-1505;

**WHEREAS**, the Board has the authority to adopt administrative ordinances pursuant to § 7-6-1542, MCA,

**NOW THEREFORE**, the Board adopts the following administrative ordinance:

**Section 1. Definitions.** For purposes of this Ordinance, the following definitions apply, some of which are the same definitions as set forth in § 7-6-1501, MCA.

(1) "Administrative officer" means the person employed or retained by the Board to assist in the administration of the District.

(2) "Antique" means a relic, object, work of art, piece of furniture, or decorative object represented or marketed as an antique. An antique, as defined herein, shall be deemed a luxury item and not a necessity of life.

(3) "Board" or "District board" means the board of directors of the Gardiner Resort Area District elected pursuant to §§ 7-6-1544 and 7-6-1545, MCA.

(4) "District" means the Gardiner Resort Area District created pursuant to §§ 7-6-1531 through 7-6-1550, MCA.

(5) "Luxuries" means any gift item, luxury item, or other item normally sold to the public or to transient visitors or tourists. The term does not include food purchased unprepared or unserved; medicine, medical supplies and services; appliances; hardware supplies and tools, or any necessities of life, and as further described in Section 10 below.

(6) "Medical supplies" means items that are sold to be used for curative, prosthetic, or medical maintenance purposes, whether or not prescribed by a physician.

(7) "Medicine" means substances sold for curative or remedial properties, including both physician prescribed and over-the-counter medications.

(8) "Sale" or "sold" for purposes of the imposition of the Resort Tax means where the goods, services or luxuries are purchased or partially or fully occurring.

(9) "Resale" means good or services sold for wholesale purposes.

**Section 2. Effective Date.** The renewal of the three percent (3%) tax is effective as of January 1, 2026, and the inclusion of the months of May and October in the collection of the Resort Tax is effective as of January 1, 2026.

**Section 3. Duration.** The three percent (3%) tax is in effect from May 1st through October 30th for twenty (20) years commencing on January 1, 2026, and terminating on January 1, 2046. The additional one percent (1%) tax is in effect from May 1st through October 30th, commencing on January 1, 2026, and terminating when debts and costs for mandatory upgrades of the Gardiner/Park County Water and Sewer District, including rebuilding the wastewater treatment facility, are paid or on October 1, 2030, whichever occurs earlier.

**Section 4. Effective Date of the Gardiner Resort Area District.** The District became effective on May 5, 2015.

**Section 5. Rate of the Resort Tax.** The rate of the Resort Tax is the three percent (3%) tax plus the additional one percent (1%) tax imposed on the retail value of all goods and services sold by lodging and food service establishments, establishments that sell alcoholic beverages by the drink, destination recreational facilities and on luxuries sold by other establishments, as further clarified and specified in Sections 8 & 9 below.

## **Section 6. Imposition of Resort Tax in the Gardiner Resort Area District.**

Pursuant to the election held on May 6, 2025, the Resort Tax is to be imposed on the retail value of goods, services and luxuries sold within the Gardiner Resort Area as further clarified and specified in Sections 8 & 9 below.

**Section 7. Collection of Resort Tax.** Establishments that sell goods, services or luxuries, as further clarified and specified in Sections 8 & 9 below, within the District must collect the Resort Tax on said goods, services, and luxuries and remit said Resort Tax to the District.

## **Section 8. Taxation of Goods and/or Services Sold at Specific Establishments Subject to the Resort Tax.**

(1) All goods and services sold at the following establishments in the District, other than those sold for resale within the District, are subject to the Resort Tax:

- (a) Hotels, motels, and other lodging establishments;
- (b) Restaurants, fast food stores, and other food service establishments;
- (c) Bars, taverns, and other public establishments that serve alcoholic beverages by the drink; and
- (d) Destination ski resorts and other recreational facilities.

(2) Establishments that sell luxuries as further clarified and specified in Section 9 below must also collect a tax on such luxuries.

**Section 9. “Luxuries” Subject to the Resort Tax.** The following goods and services sold at establishments other than those establishments listed in Section 8(1) above, are deemed to be “luxuries” and subject to the Resort Tax unless sold for resale within the District. “Luxuries” purchased, reserved, committed or occurring fully or partially within the boundaries of the District are considered to be sold in the District:

(1) All clothing including, but not limited to, logo wear, recreational clothing, gear and accessories;

- (2) All sporting goods;
- (3) Automobile rentals;

(4) Rental of all recreational equipment, including but not limited to snowmobiles, all-terrain vehicles, skis, snowboards, bicycles, kayaks, motorcycles, campers, boats and boat motors;

(5) All recreational activities, instructional activities, and guided tour services provided on land, water or in air, including but not limited to horseback riding, hiking, skiing, snowboarding, fishing, hunting, golfing, backcountry dining trips and other outfitter trips, rock climbing, cycling, rafting, canoeing, kayaking, dog sledding, scenic rides and ballooning;

(6) All souvenirs, curios, jewelry, antiques, books, art and photographic items, food gift items prepared and sold as a package or unit, flowers, and fireworks;

- (7) All prepared or served food, and catering;

(8) All alcoholic beverages including but not limited to beer, wine, liquor or other alcoholic beverages sold in an open container or by the drink;

- (9) All non-alcoholic beverages sold in an open container or by the drink;

- (10) All entertainment including but not limited to tickets or other admissions

to concerts, theaters, movies, shows, plays, sporting events and firework shows;

- (11) Rental movies, rental video games and all related rental equipment;
- (12) Massages unless prescribed by a physician, facials and other spa services, manicures and pedicures;
- (13) All rental agreements for lodging facilities except rental agreements for a duration longer than thirty (30) days and employee housing regardless of duration or location within the District;
- (14) Services for private events such as weddings, meeting groups and reunions, including but not limited to space rental, equipment rental, photography, florist, catering and event management; and
- (15) Goods and services not exempt from taxation in Section 10 below.

**Section 10. Goods and Services Deemed “Necessities of Life” and Exempt from the Resort Tax.** The following goods and services sold at establishments in the District, other than those establishments enumerated in Section 8(1) above, are deemed “necessities of life” and exempt from the Resort Tax:

- (1) Food purchased unprepared or unserved;
- (2) Medicine, medical supplies and services;
- (3) Household appliances;
- (4) Hardware supplies, tools and other construction related supplies;
- (5) School activities and nonprofit youth programs;
- (6) Utilities and utility services;
- (7) Wholesale merchandise for resale at retail or used in the purchaser's business as supplies;
- (8) Gasoline and other motor vehicle fuel;
- (9) Propane and other home fuels;
- (10) Alcoholic beverages sold at agency liquor stores, or by the bottle;
- (11) Automobiles and trucks;
- (12) Automobile rental used during emergency repairs;
- (13) Labor and parts for automobile and truck repair;
- (14) All no-luxury labor and services, including but not limited to services provided by a physician;
- (15) All business payroll and labor costs;
- (16) Lumber;
- (17) Furniture and fixtures;
- (18) Real estate sales;
- (19) All rental agreements when contracted for a period longer than thirty (30) consecutive days;
- (20) Newspapers, and books and publications required by accredited institutions;
- (21) Office supplies;
- (22) Goods sold at garage sales;
- (23) Services provided by non-profit religious organizations;
- (24) Personal hygiene and related products and diapers;
- (25) Industrial, commercial and household strength cleaning materials including soaps, laundry and dishwashing detergents and disinfectants;

- (26) Postal products and services; and
- (27) Other "necessities of life" as determined by the Board.

**Section 11. Reimbursement of Administrative Fee to Establishments Collecting the Resort Tax.** Pursuant to § 7-6-1505, MCA, each establishment collecting the Resort Tax is entitled to withhold the authorized maximum of five percent (5%) of the Resort Tax collected to defray the establishment's costs for the administration of the tax collection. The administrative fee may be withheld by the establishment at the time of remitting the collected resort taxes to the District.

**Section 12. Remittance of Resort Tax to the District.** The Board or its designee(s) are responsible for receiving and accounting for the Resort Tax revenue collected within the District.

**Section 13. Collection and Time of Remittance of Resort Tax to District – Delinquency.**

(1) Establishments that sell goods, services or luxuries within the District must collect the Resort Tax and remit the Resort Tax collected to the District.

(2) Resort Tax must be remitted on a monthly basis to the District and be postmarked or received by the District on or before the last day of each month for the prior month. If the last day falls on a Saturday, Sunday, or holiday, Resort Tax must be postmarked or received by the District by no later than the next business day.

(3) The Resort Tax collected must be remitted to the District at P.O. Box 510, Gardiner, Montana or other designated address.

(4) Resort Tax remittances received after the last day of the month following the reporting month, will be deemed delinquent and subject to the penalties, interest and late fees described in Section 15.

**Section 14. Enforcement of Collection and Remittance of the Resort Tax.** The Board shall enforce the collection and remittance of the Resort Tax and oversee the methods and procedures to be used in the enforcement.

**Section 15. Penalties, Interest, Late Fees and Liens.**

(1) The following penalties, referrals, or liens may be imposed on an establishment as authorized by § 7-6-1505, MCA, for failure to collect the Resort Tax due, to report the Resort Tax collected, to remit the Resort Tax due, and for violation of this Ordinance:

- (a) A criminal penalty, not to exceed a fine of \$1,000.00 or six months imprisonment, or both;
- (b) A civil penalty if the District prevails in a lawsuit for the collection and remittances of Resort Tax, not to exceed fifty percent (50%) of the Resort Tax determined to be due, plus the costs and attorney fees incurred by the District in the enforcement action;
- (c) Upon referral to the County Commissioners of Park County, revocation of the county license held by the offending establishment, if applicable;
- (d) Upon proper legal procedure, the filing of a security lien against the

property of the establishment failing to report, collect or remit the Resort Tax due.

(2) Delinquent Resort Tax shall bear interest, at the rate of one percent (1%) per calendar month, for the delinquent month (12% per annum). The assessed interest of one percent (1%) per month shall apply after the last day of the month upon which the remittance is due, and to each subsequent month, regardless of when payment is made; and

(3) A one-time late fee of \$30.00 shall be assessed for each reporting month that is delinquent.

(4) A delinquent establishment may appeal the imposition of a penalty, interest and late fee to the Board if the notice of appeal is made in writing and filed with the District within thirty (30) days of receiving the letter or notice of delinquency. The Board shall fix a time and place for hearing the appeal and shall inform the establishment in writing of such time and place. The findings of the Board shall be final and mailed or personally delivered to the establishment.

#### **Section 16. Reporting Forms for Resort Tax – Confidentiality.**

(1) The Board shall provide each establishment in the District responsible for collecting and remitting the Resort Tax with the proper forms for reporting and accounting for the Resort Tax collected.

(2) The records and reporting forms submitted to the District by establishments shall be confidential and not open to public inspection unless so ordered by the Board pursuant to Article 11, Sections 9 and 10 of the Constitution of the State of Montana, a court of competent jurisdiction, or upon the filing of an action in District Court.

**Section 17. Audits.** Under the direction of the Board, audits may be conducted of establishments collecting and remitting the Resort Tax. All establishments must cooperate in the conduct of said audits. Failure to cooperate with an audit shall constitute a violation of this Ordinance.

**Section 18. Maintenance of Records by Establishments Collecting the Resort Tax.** Each establishment required to collect and remit Resort Tax to the Board shall keep and maintain all records necessary to determine the accuracy of the taxes collected and remitted for a period of not less than five (5) years. Such records, upon request, must be made available for audit and inspection at all reasonable times. Such records include but are not limited to: all electronic documents and materials, books, ledgers, registers; original records necessary to document gross receipts of the establishment; specific documentation of exempt sales; and correct copies of state and federal income tax returns, schedules and forms.

#### **Section 19. Appropriation, Expenditure, and Purpose of Resort Tax.**

(1) The revenue collected from the three percent (3%) tax during the preceding fiscal year will be appropriated by the Board and expended for the following purposes:

(a) 5% for property tax relief;

- (b) 5% to rebate fees that appear on the property tax bill (an equal amount per taxpayer);
- (c) 5% to a Community Services and Cultural grant account;
- (d) 5% to fund the operational expenses of the Resort Tax;
- (e) 65% to an infrastructure and community development grant account including, but not limited to: grants funding emergency services, major transportation improvements or maintenance, water and sewer work, energy efficiency and renewable investment in existing or future public facilities and other local projects as identified by the Board;
- (f) 10% to a Visitor Center operations and maintenance account; and
- (g) 5% reimbursement of administrative fee to establishments collecting the Resort Tax as more fully described in Section 11 above. The 5% appropriations for (a) and (c) shall be set aside and separated from the Resort Tax receipts in subaccounts.

(2) The revenue collected from the one percent (1%) additional tax will be appropriated by the Board and expended to partially fund mandatory upgrades of the Gardiner/Park County Water and Sewer District, including rebuilding the wastewater treatment facility.

(3) The Resort Tax shall be used for reimbursement or payment related to any litigation on the resort tax.

**Section 20. Authority to Employ and/or Retain an Administrative Officer and other Employees.** The Board may employ and/or retain the services of an administrative officer and other employees to assist in the administration of the Resort Tax. Such person(s) shall serve at the pleasure of the Board.

**Section 21. Ratification.** The Board hereby ratifies all prior appropriations and obligations of Resort Tax funds made by the Park County Commission which preceded the creation and/or full implementation of the Gardiner Resort Area District as authorized by law.

**Section 22. Effect of Prior Ordinances.** This Ordinance is effective for all Resort Tax to be remitted as of January 1, 2026, and, for said Resort Tax, supersedes all prior ordinances adopted by the Board with respect to Administration of the Resort Tax.

**Section 23. Severance Clause.** If any section, subsection, subdivision, paragraph, sentence or phrase of this Ordinance or any part thereof is for any reason held to be unconstitutional or in violation of any law, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

**Section 24. Amendment of Ordinance.** This Ordinance may be amended at any time hereafter as may be necessary to effectively administer the Resort Tax and must include the requirements of § 7-6-1505, MCA, but may not be amended in substance to alter the specifications contained in the original ballot approved by the electors creating the District and imposing the Resort Tax.

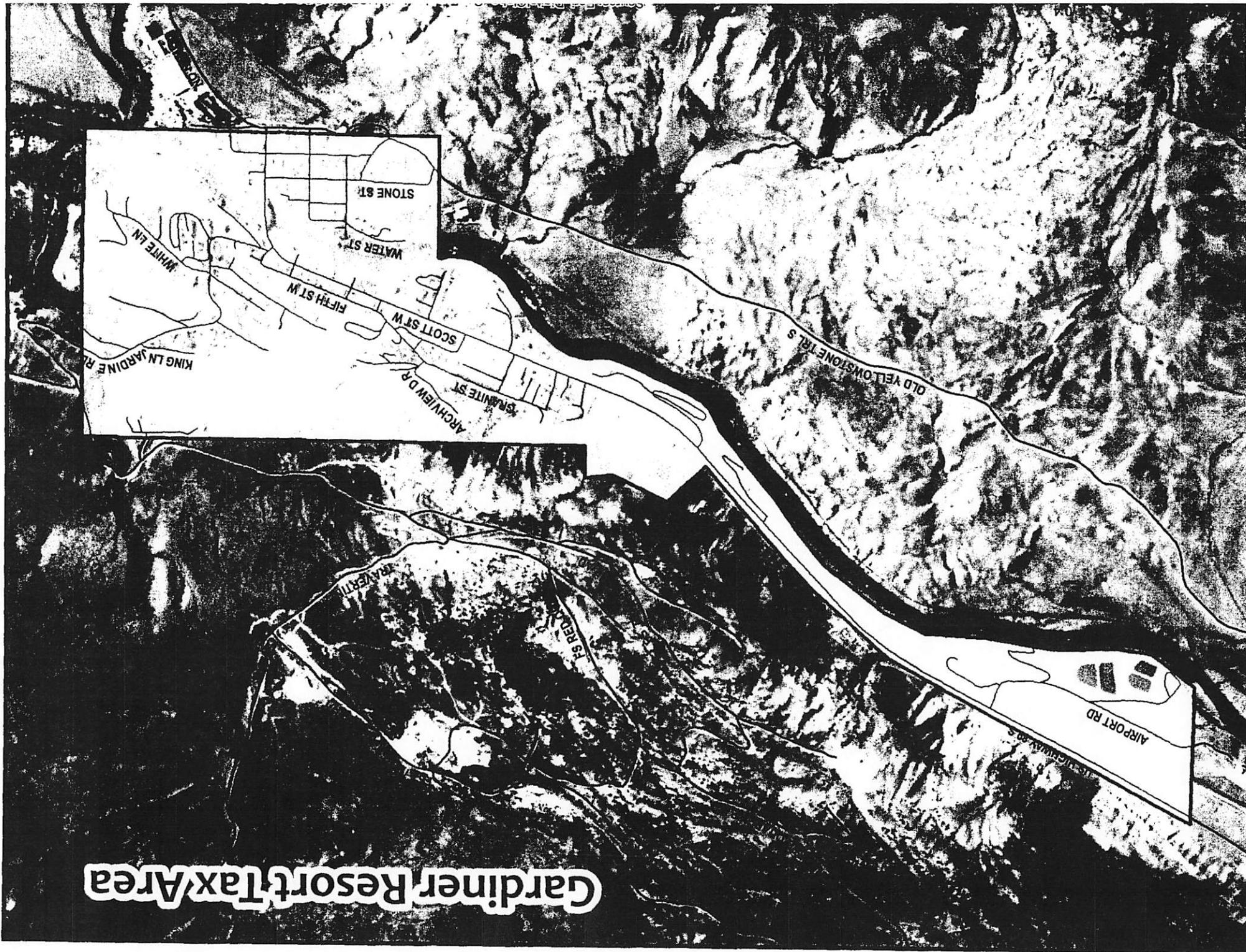
**Section 25. Map of the Gardiner Resort Area District.** A map of the District as approved by the electors on May 5, 2015, is attached to this Ordinance for reference.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE GARDINER RESORT AREA DISTRICT ON THE FOLLOWING DATES:**

1st Reading: R. P. ... Vote: Unanimous Date: 11/11/2025  
Chairperson

2nd Reading: R. P. ... Vote: Unanimous Date: 12/09/2025  
Chairperson

By: R. P. ...  
Chairperson



**ORDINANCE NO. 2025-2 (EFFECTIVE ON: January 1, 2026)**

**AN ORDINANCE DESCRIBING THE PROCEDURES FOR THE ENFORCEMENT AND  
COLLECTION OF THE GARDINER RESORT TAX**

PURSUANT TO THE AUTHORITY VESTED IN THE GARDINER RESORT AREA DISTRICT BOARD OF DIRECTORS UNDER §§ 7-6-1505, 7-6-1542, AND 7-6-1547, MCA, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE GARDINER RESORT AREA DISTRICT TO ADOPT ORDINANCE NO. 2025-2 AS FOLLOWS:

**Section 1. Deadline for the Remittance of Remittance Forms and Resort Tax to the District.**

- (1) Each and every establishment subject to the resort tax must remit all resort taxes collected in a month, as set forth and described in Ordinance No. 2015-1, (and as may be amended), to the District.
- (2) All resort taxes collected in a month must be accompanied by a remittance form, which the District shall make available on its website and upon request.
- (3) A remittance form must be submitted to the District for each month during which (for any period of time) an establishment is open to the public, even if no resort taxes are collected.
- (4) Resort taxes and remittance forms must be postmarked or received by the District on or before the last day of the month following the collection of resort tax (the "Deadline"). For example, all resort taxes and the remittance form for the month of July must be postmarked or received by the District on or before the last day of August.

**Section 2. Delinquent Establishment.** If an establishment fails to remit the required remittance form and resort taxes by the Deadline, the establishment shall be deemed "delinquent."

**Section 3. Pre-Enforcement Correspondence.**

- (1) After the Deadline, the District Board or its designee may either make a courtesy phone call, email or mail a courtesy reminder letter to the delinquent establishment requesting the required remittance form and resort taxes due.
- (2) This courtesy correspondence does not delay the accrual of, or the obligation of the delinquent establishment to remit the remittance form and the resort taxes, interest and late fees due.

**Section 4. Notice of Nonpayment and Demand for Payment.**

- (1) At any time after the Deadline, the District may issue a Notice of Nonpayment and Demand for Payment ("Notice") to the delinquent establishment specifying the remittance forms and, if possible, resort taxes due.
- (2) If the remittance form and payment are not received within thirty (30) days of the date of the Notice, the District may:
  - (a) File an action in court to collect the remittance form, and the resort taxes due, including interest, late fees, penalties, and attorneys' fees

as authorized by law;

(b) Secure a lien against the delinquent establishment's property; and

(c) Notify any applicable state licensing or permitting authority, including but not limited to the Montana Department of Revenue.

**Section 5. Confidentiality.** As provided in Section 16 of Ordinance No. 2025-1, and as may be amended, the records and remittance forms submitted to the District by an establishment shall be kept confidential and not open to public inspection unless so ordered by the Board pursuant to Article II, Sections 9 and 10 of the Constitution of the State of Montana, a court of competent jurisdiction or upon the filing of an action in District Court against the delinquent establishment for the collection and enforcement of the resort tax.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE GARDINER RESORT AREA DISTRICT ON THE FOLLOWING DATES:**

1st Reading:

Ryan  
Chairperson

Vote:  
Unanimous

Date: 11/11/2025

2nd  
Reading:

Ryan  
Chairperson

Vote:  
Unanimous

Date: 12/09/2025

By:

Rc P.  
Chairperson

**ORDINANCE NO. 2025-3 (EFFECTIVE ON: January 1, 2026)**

**AN ORDINANCE REVISING THE PROCEDURE FOR THE ANNUAL  
AND EMERGENCY APPROPRIATION OF RESORT TAX FUNDS**

PURSUANT TO THE AUTHORITY VESTED IN THE GARDINER RESORT AREA DISTRICT BOARD OF DIRECTORS UNDER §§ 7-6-1505, 7-6-1542, AND 7-6-1547, MCA, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE GARDINER RESORT AREA DISTRICT TO ADOPT ORDINANCE NO. 2025-3 AS FOLLOWS:

**Section 1. Annual Appropriation Procedures - Application for Receipt of Resort Tax Funds.**

(1) If resort tax funds are available, the Board may appropriate those funds on an annual basis.

(2) Any organization as defined below may apply for receipt of resort tax funds for a project or service to occur within the boundaries of the District by applying to the Board on a date designated and publicly noticed by the Board. Among other things, the application may request the following information:

- (a) The name and address of the organization applying for resort tax funds including the name, phone number and email address of the individual representing the organization in the application and at the meetings related to the appropriations as set forth in Section 2 below;
- (b) A copy of the Articles of Incorporation of the organization, if applicable;
- (c) A statement describing the purpose and nature of the organization;
- (d) A description of the following:
  - (i) The purpose and goals of the project or service for which resort tax funds are requested;
  - (ii) The economic benefit of the project or service to the District;
  - (iii) The cost of the project and use of resort tax funds applied for, including anticipated draw request dates;
  - (iv) Relationship of the cost of the project to the overall budget of the organization;
  - (v) The anticipated effect of the project or service on the future of the organization;
  - (vi) Whether or not the receipt of resort tax funds would lower the mill levy or fee imposed on any person or organization within the District; and
  - (vii) Other information deemed necessary by the Board as set forth in the application.

(3) Failure to provide a completed application by the date designated by the Board may result in immediate denial of the application.

(4) Any application submitted by an organization is deemed a public document and open to public inspection. Copies of applications may be provided upon request at a cost to be determined by the Board.

(5) The word "organization" as used in this Ordinance means any association, non-profit entity, or governmental unit.

**Section 2. Annual Appropriation Procedures - Opportunity for Public Comment.**

(1) The Board shall set and notice a date by which applications for resort tax funds must be submitted to the District.

(2) The Board shall set a date for a public hearing at which the Board will ask questions, if any, of each applicant pertaining to their application.

(3) The Board shall set a date for a public hearing at which the Board will appropriate available resort tax funds to organizations selected by the Board in amounts and under conditions as specified by the Board.

(4) The selection of recipients, the amount of appropriated funds, and the conditions placed upon recipients of resort tax funds are within the Board's discretion as limited by Section 19 of Ordinance 2025-1, and as may be amended.

(5) To receive the appropriated resort tax funds, each applicant will be required to execute a contract with the Board detailing the duties and conditions for receipt of resort tax funds.

(6) The public will be offered a reasonable opportunity to comment on any application at all public hearings held on the applications.

**Section 3. Emergency Appropriation.**

(1) For purposes of this section, an "emergency" means a serious, unforeseen and unanticipated circumstance that has occurred subsequent to the time that the Board made its appropriations in a particular year and that demands immediate action by the Board.

(2) If an emergency arises within or that negatively affects the District, an applicant may apply for an emergency appropriation by making a written request to the Board describing the emergency. The Board may, on its own initiative, act if it deems that an emergency has occurred.

(3) A super majority vote of four (4) members of the Board is required to approve an emergency appropriation.

**Section 4. Appropriations Specifically Directed by Section 19 of Ordinance No. 2025-1.** Appropriations specifically directed and set forth in Section 19 of Ordinance No. 2025-1 are exempt from Sections 1 and 2 of this Ordinance.

(1) To implement Sections 19(a) and (b) of Ordinance No. 2025-1, the District Board shall disburse resort tax funds to Park County by October 10th of each year.

(2) Upon receipt of a written request from the Gardiner Chamber of Commerce for funding for the purposes set forth in Section 19(f) of Ordinance No. 2025-1, the District Board shall disburse resort tax funds to the Chamber for said purposes.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE GARDINER RESORT AREA DISTRICT ON THE FOLLOWING DATES:**

1st Reading: R. R. Vote: Unanimous Date: 11/11/2025  
Chairperson

2nd Reading: R. R. Vote: Unanimous Date: 12/9/2025  
Chairperson

By: R. R.  
Chairperson