

**GARDINER RESORT AREA DISTRICT  
ORDINANCE No. 2016-1  
(EFFECTIVE ON: April 7, 2016)**

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

**PURSUANT** to the authority vested in the Board of Directors (“Board”) of the Gardiner Resort Area District (“District”) pursuant to §§7-6-1505, 7-6-1542 and 7-6-1547, MCA, be it ordained by the Board to adopt Ordinance No. 2016-1 as follows:

**Section 1. Deadline for the Remittance of Remittance Forms and Resort Tax to the District:** The required remittance form and all resort taxes collected in a month, as set forth and described in Ordinance No. 2015-1, (and as may be amended), 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. A remittance form must be submitted to the District even if no resort taxes are collected in a month unless the establishment informs the District that it shall be closed for a specified duration.

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

**Section 3. Pre-Enforcement Correspondence:** 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. 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:** 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 resort taxes due if calculation is possible. If the remittance form and payment are not received within 30 days of the date of the Notice, the District may file an action in the appropriate court to collect the remittance form, and the resort taxes due, including interest, late fees, penalties, and attorneys’ fees as authorized by law, to secure a lien against the delinquent establishment’s property, and may notify the Montana Department of Revenue if the establishment has received an All-Beverages or Beer and Wine License from the Department and any other state licensing or permitting agency of the state, if applicable.

**Section 5. Confidentiality:** As provided in §16 of Ordinance No. 2015-1, 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, §§ 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.

