

Senate Local Govt. Comm.

Exhibit No. 1
Date January 20, 2005
Bill No. SB 184

Jeff Krauss, former Gallatin County Treasurer, and current Bozeman City Commissioner and Mayor-Elect, collected local option taxes for the Big Sky resort tax district. The collecting and accounting were both very easy, compared to property taxes. The compliance rate was nearly 100%, because businesses saw benefits immediately from the tax. Department of Revenue has theorized in their testimony in previous years, that local option taxes would be difficult to collect, administer and enforce. Jeff's experience with the Big Sky resort tax is exactly the opposite of their theory.

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