

RESOLUTION NO. 659

**A RESOLUTION TO SUPPORT POTENTIAL LEGISLATION AMENDING
§7-6-1503 MONTANA CODE ANNOTATED, TO ALLOW MONTANA
RESORT TAX COMMUNITIES TO LEVY, UPON ELECTION OF QUALIFIED
VOTERS IN THE COMMUNITY OR DISTRICT, AN ADDITIONAL ONE PERCENT
(1%) OF RESORT TAX TO FUND HISTORIC PRESERVATION PROJECTS
WITHIN THE JURISDICTION.**

WHEREAS, in 1985 the legislature of the State of Montana approved legislation to authorize certain resort communities and resort areas to levy a resort tax on certain goods and services which is codified in Montana Code Annotated §7-6-15 et seq.; and

WHEREAS, in 1986 the qualified electors of the Town of West Yellowstone voted to authorize the Town to impose a resort tax in the amount of three percent (3%) within the corporate boundary of the Town of West Yellowstone; and

WHEREAS, in 2006 the qualified electors of the Town of West Yellowstone voted to reauthorize the Town to impose a resort tax in the amount of three percent (3%) within the corporate boundary of the Town of West Yellowstone; and

WHEREAS, the Town of West Yellowstone uses revenue generated by the resort tax levy to fund certain infrastructure improvements within its corporate boundary and to fund general operational costs of the Town; and

WHEREAS, the Town of West Yellowstone owns properties and structures of historical significance within the corporate limits of the Town and wishes to generate revenue to improve, preserve and maintain these historical properties; and

WHEREAS, the legislature of the State of Montana must amend §7-6-1503 MCA in order to allow resort tax communities and resort tax areas to levy resort tax in an amount exceeding three percent (3%).

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF WEST YELLOWSTONE, AS FOLLOWS:

The Town of West Yellowstone requests that the legislature of the State of Montana amend §7-6-1503 MCA as follows (*amendment shown in italicized text*):

“7-6-1503. Limit on resort tax rate – goods and services subject to tax. (1)

The rate of the Resort Tax must be established by the election petition or resolution provided for in 7-6-1504, but the rate may not exceed three percent (3%). *However, an additional levy of up to one percent (1%) may be levied for Historic Preservation Projects and infrastructure support within the jurisdiction.*

SENATE TAX

Exhibit No. _____

Date _____

Bill No. _____

SECTION 1. The following provisions shall apply to the tax on the sale of real property in this State:

(a) The tax shall be levied on the gross sales price of the real property as determined by the assessor.

(b) The tax shall be levied at the rate of _____ percent of the gross sales price.

(c) The tax shall be levied on the sale of real property, whether or not the sale is subject to a mortgage.

(d) The tax shall be levied on the sale of real property, whether or not the sale is subject to a deed of trust.

(e) The tax shall be levied on the sale of real property, whether or not the sale is subject to a lease.

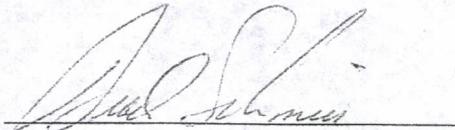
(f) The tax shall be levied on the sale of real property, whether or not the sale is subject to a contract.

(g) The tax shall be levied on the sale of real property, whether or not the sale is subject to a purchase agreement.

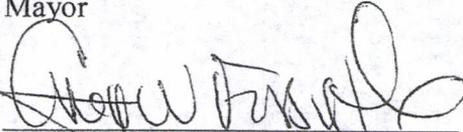
(h) The tax shall be levied on the sale of real property, whether or not the sale is subject to a sales agreement.

(i) The tax shall be levied on the sale of real property, whether or not the sale is subject to a contract of sale.

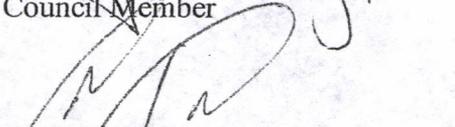
PASSED BY THE TOWN COUNCIL AND APPROVED BY THE MAYOR this 2nd
day of December, 2014.



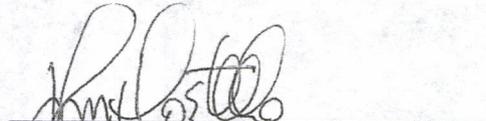
Mayor



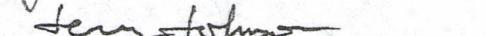
Council Member



Council Member

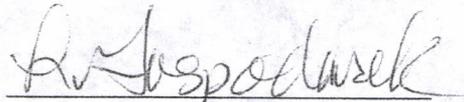


Council Member



Council Member

ATTEST:



TOWN CLERK

Finance Director