SENATE TAX
Exhibit No. 9
Date 3/19/2015
Bill No. HB 262

Resort Tax Collections

Locale	Instituted	Rate	2014	2013	2012
Whitefish(1)	1995	2%	$ 1,936,000	$ 1,735,000	$ 1,703,548
Red Lodge(2)	1998	3%	$ 720,000	$ 688,718	$ 710,103
Virginia City(3)	1991	3%	$ 71,100	$ 67,300	$ 62,300
West Yellowstone(4)	1986	3%	$ 2,923,062	$ 2,746,685	$ 2,540,421
St. Regis(5)	1993	3%	$ 178,000	$ 181,000	$ 148,000
Big Sky(6)	1992	3%	$ 3,679,188	$ 3,110,081	$ 2,779,769
Cooke City(7)	2006	3%	$ 149,000	$ 142,000	$ 145,000
Craig(8)	2011	3%	$ 123,000	$ 81,426	
Gardiner(9)	2014	3%	$ 386,000	$ -	$ -
Wolf Creek(10)	2015	3%	$ -	$ -	$ -
Total			**$ 9,779,350**	**$ 8,752,210**	**$ 8,089,141**

(1) From City of Whitefish Financial Statements
(2) According to City of Red Lodge Employee
(3) According to Virginia City Clerk/ Treasurer
(4) According to West Yellowstone Treasurer
(5) According to Saint Regis Admin Assistant
(6) Big Sky Resort Tax Website
(7) According to Park County Treasurer
(8) According to L&C Treasurer
(9) According to Park County Treasurer
(10)Wolf Creek will begin collecting resort taxes in the Spring of 2015

The Value of One Additional Percent

Locale	2014	2013	2012	Duration
Whitefish(1)	$ 968,000	$ 867,500	$ 851,774	Year Round
Red Lodge(2)	$ 240,000	$ 229,573	$ 236,701	Year Round
Virginia City(3)	$ 23,700	$ 22,433	$ 20,767	Year Round
West Yellowstone(4)	$ 974,354	$ 915,562	$ 846,807	Year Round
St. Regis(5)	$ 59,333	$ 60,333	$ 49,333	Year Round
Big Sky(6)	$ 1,226,396	$ 1,036,694	$ 926,590	Year Round
Cooke City(7)	$ 49,667	$ 47,333	$ 48,333	Year Round
Craig(8)	$ 41,000	$ 27,142	$ -	April 1 to Nov. 15
Gardiner(9)	$ 128,667	$ -	$ -	June 1 to Sept. 30
Wolf Creek(10)	$ -	$ -	$ -	April 1 to Nov. 15