



December 16, 2020

RE: 1% Resort Tax

Colter Pass, Cooke City, Silver Gate Businesses:

As you may know, In August of 2020 with Resolution No. 1341, the general electorate of the Colter Pass, Cooke City, and Silver Gate Resort Tax area adopted a 1% additional resort tax, over and above the 3% that is already being collected. This additional 1% to be collected is effective as of January 1, 2021.

A copy of the Coke City Resort Area Ordinance No. 18 adopted by the Park County Commission on November 30 2005, is on the Park County website under the Treasurer tab. The Park County Treasurer is responsible for collection of the resort tax.

The 1% resort tax is applied to all goods and services sold as the 3% is within the Cooke City resort tax area except for those specifically exempted items and services listed in the enclosed ordinance.

Also, enclosed are tax remittance forms. Taxes are due quarterly by the last day of the month following the collection month (or the next business day if the 31st falls on a weekend for holiday.) At the end of each quarter, please mail the tax remittance form with your tax payment to the Park County Treasurer, 414 E. Callender, Livingston , MT 59047.

Please remit a tax form each quarter, even if your business did not generate any resort tax.

If your tax payment is not received by the last day of the month following the quarter, it is considered delinquent and is subject to interest, penalties and other enforcement remedies as specified in Section 13 of Ordinance No. 18. If you believe you are not required to collect resort tax from your customers due to the nature of your business, or if you have any questions concerning the items and services that are taxable, please notify Kevin Larkin, Park County Treasurer, in writing immediately.

If you have any questions concerning your remittances, please call Kevin Larkin at 222-4119.

Sincerely,

Kevin J Larkin

**COLTER PASS, COOKE CITY, SILVER GATE, MONTANA
RESORT TAX REMITTANCE FORM**

(Authorized by Park County Ordinance 18, adopted on November 30, 2005)
Use this form beginning 1/1/2020

Fill out a separate form for each reporting quarter. Remit a form each quarter even if there is no balance due. Tax payments are due by the last day of the month following the quarter, i.e. Jan – March report is due April 30th. Mail this form with check payable to the Park County Treasurer to:

Park County Treasurer
414 East Callendar Street
Livingston, MT 59047

Business Name: _____

Address: _____

Phone No: _____

Prepared By: _____

Date: _____

January- March _____ April-June _____ July-September _____ October-December _____

Gross Taxable Sales (A) _____

X 4% (B) _____

Less .05 Adm. Fee (C) _____

(B X .05)

Late Fee * (D) _____

Interest ** (E) _____

Total due (F) _____

(B-C-D-E=F)

Example		
Gross Sales	\$	35,525.95
X4%	\$	1,421.04
X5%	\$	71.06
Balance Due	\$	1,349.98
If Late add		
Late Fee	\$	30.00
Interest	\$	7.66
Balance	\$	1,387.64

You Retain

*Late Fee – Access a late fee of \$30.00 for each report that is delinquent.

** Interest – Access an interest charge on late payments at 12% per annum (.01 per month)