Hebgen Basin Rural Resort Tax District
Board Meeting Minutes
November 10, 2025

The meeting was called to order at 6:05 pm

Board Members Present: Jason Howell, John Burns, Katrina Mann, Robby Pohle

Also in Attendance: Shane Grube, Sam Febres

Recorder of Minutes: John Burns

Public Comment: Burns asked Chief Grube about insurance coverage for the Board. Grube said it was mistakenly left off this meeting's agenda but will be placed on the December agenda.

Approval of Minutes: Katrina Mann made a motion to approve October 13th, 2025, HBRRTD meeting minutes. Robby Pohle seconded, Question all in favor.

Approval of Claims: Chief Grube asked Katrina Mann and Jason Howell to request a draw of $20,000 from the line of credit and deposit into the district's checking account. This will pay for the expenses incurred by the district to date, including costs of advertising, P.O. Box, etc. that have been paid out of pocket by Chief Grube. Chief Grube also offered he would be willing to pay Computer Foundations for the Boards e-mails, computer, printer and QuickBooks Plus on his personal credit card as a credit card is needed to complete the computer set up. The Board agreed and Jason Howell said to make sure to keep receipts of all transactions. Burns made a motion to approve Chief Grube to use his personal credit card to pay for the Boards past expenses plus for the new computer, printer, e-mail set up and QuickBooks Plus provided by Computer Foundations in the amount of $2,953.92. Robby Pohle seconded, Question all in favor.

<u>New Business</u>:

RFP for Bookkeeping Services: Chief Grube informed the Board that one RFP had been received. It was from Vigilantics located in Maryland. Chief Grube had reached out to numerous local individuals, but most have declined. He mentioned that he has contact information for another individual and the Board members suggested others that may be interested as well. The Board agreed to keep the RFP process open for 3 to 4 weeks, and Chief Grube will send the RFP to the provided contacts to get different proposals and pricing.

Purchase of Computer and Printer: See "Approval of Claims" above.

Ordering of Business Supplies: See "Approval of Claims" above.

QuickBooks Plus-Bookkeeping System: Katrina Mann said she would order checks and get QuickBooks Plus set up when it is purchased.

Resolution Clarifying Collection Requirement: Chief Grube informed the Board that AirDNA, customer registration and the PayGov payment platform are set up and active. He said that one business has been registered so far, and he intends to make a list of businesses in the district using the County's tax identification list and info from AirDNA to help identify and keep track of businesses that are required to collect the resort tax. Chief Grube also said that he has received questions from business owners within the district that have already accepted payment for services to be rendered in 2026. Those owners asked if they owe the resort tax on money they have already deposited in 2025, but the ordinance is not effective until 1/1/2026? Chief Grube prepared Resolution No. 2025-11-01 clarifying collection requirements for businesses receiving full payments for services prior to the January 1, 2026, collection start date. It states that if a business has received full payment for services to be provided after 1/1/2026, they shall be exempt from applying or remitting the 3% resort tax. This would apply to partial payments as well, but any services rendered after 1/1/2026 will be required to collect and remit the full 3% tax.

Katrina Mann said that the money these businesses received this year for services after 1/1/2026 is not considered revenue until that service is rendered so those businesses would be required to pay the full 3% resort tax regardless of when the deposit was received. Otherwise, she worried that this could turn into a bookkeeping issue. Jason Howell countered that the ordinance does not go into effect until 1/1/2026 so it would be difficult to charge businesses for the resort tax on money received before that date.

After considerable discussion on this topic, it was decided by the Board to accept and follow the guidelines of Resolution No. 2025-11-01 but only after submitting it to the Gallatin County Attorney's Office for review and opinion. This topic will be addressed again at the next meeting.

Next meeting: 12/08/25 at 6:00 p.m.

Meeting Adjourned 7:24 Motion to adjourn Jason Howell, John Burns Seconded, Question all in favor