HEBGEN BASIN
RESORT TAX

HEBGEN BASIN RURAL RESORT AREA TAX DISTRICT
ESTABLISHED MAY 2025

Hebgen Basin Rural Resort Area Tax District

Resolution No. 2025-11-01
A Resolution Clarifying Collection Requirements for Businesses Receiving Full Payments for Services Prior to the January 1, 2026 Collection Start Date

Date: November 10, 2025

WHEREAS, the electorate of the Hebgen Basin Rural Resort Area Tax District (the "District") approved the creation of the District at the May 6, 2025 election; and

WHEREAS, the Board of Directors of the Hebgen Basin Rural Resort Area Tax District (the "Board") has been duly formed and has undertaken the necessary actions to establish and operate the District; and

WHEREAS, the Board conducted two public hearings regarding Ordinance No. 25-01-ORD—its first reading on September 8, 2025, and its second reading on October 13, 2025—and said ordinance shall take effect on January 1, 2026; and

WHEREAS, it has come to the attention of the Board that certain businesses within the District have received full payment in advance for services that will be rendered after the January 1, 2026 effective date for resort tax collections; and

WHEREAS, the Board finds it in the best interest of the District, the public, and affected businesses to provide clarification regarding the applicability of the 3% resort tax to such transactions;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HEBGEN BASIN RURAL RESORT AREA TAX DISTRICT THAT:

1. **Prepaid Services (Full Payment Received Before January 1, 2026):**
   Businesses operating within the District that have received *full payment* for services to be provided *after* January 1, 2026, shall be **exempt** from applying or remitting the 3% resort tax on those pre-paid amounts.
2. **Deposits Received Before January 1, 2026:**
   Businesses that have received *partial payment or deposits* for services to be provided after January 1, 2026, shall be required to collect and remit the 3% resort tax on the **remaining outstanding balance** paid on or after January 1, 2026.

3. **Services Provided After January 1, 2026:**
   Beginning January 1, 2026, all businesses operating within the District shall collect and remit the 3% resort tax on all taxable services rendered or paid for on or after the collection start date.
4. **Effective Period:**
   This Resolution shall remain in full force and effect until January 1, 2027, unless amended, revoked, or superseded by subsequent resolution of this Board. Any such amendment or revocation shall not affect actions properly taken under this Resolution prior to its modification.

CERTIFICATION

I, the undersigned, hereby certify that I am the duly elected and acting Secretary of the Board of Directors of the Hebgen Basin Rural Resort Area Tax District, and that the foregoing is a true and correct copy of a resolution duly adopted by the Board at a meeting held on December 8, 2025, at which a quorum was present and acting throughout, and that the same has not been amended or repealed.

IN WITNESS WHEREOF, I have hereunto set my hand this 8th day of DECEMBER 2025.

John Burns
Secretary of the Board
Hebgen Basin Rural Resort Area Tax District