

**Town of Philipsburg
Resort Tax
Ballot Statement
June 4, 2024**

Shall the Town of Philipsburg, which qualifies as a resort community under Montana law, be authorized to collect a resort tax at the rate of 4% which shall be applied to the retail value of all goods and services sold, except for goods and services sold for resale, within the Town of Philipsburg by the following establishments, as provided in 7-6-1503(2)(a) MCA: Hotels, motels, and other lodging and camping facilities; Restaurants, fast food stores, and other food service establishments; taverns, bars, night clubs, lounges, and other public establishments that serve beer, wine, liquor, or other alcoholic beverages by the drink; and destination recreational facilities – but requiring that, in accordance with 7-6-1503(2)(b), establishments that sell luxuries shall collect a tax on such luxuries? If approved, the resort tax shall become effective [at least 35 days after the election] for a duration of twenty (20) years. The purposes that may be funded by the 3% portion of resort tax revenue will include:

(A) Provide for infrastructure, as defined in 7-6-1501(2) MCA, in an amount equal to ninety percent (90%) of resort tax revenues derived during the preceding fiscal year;

(B) Property tax reduction for Town property taxpayers in an amount equal to five percent (5%) of the resort tax revenues derived during the preceding fiscal year;

(C) Provide for an amount equal to five percent (5%) of the resort tax revenues derived during the preceding fiscal year to be used for direct Town administrative costs such as software and audit.

The purpose that may be funded by the 1% portion of resort tax revenue will be to provide for an amount equal to one hundred percent (100%) of this portion of the tax for infrastructure, specifically water, sewer, and stormwater projects.

_____ YES

_____ NO

