

RESOLUTION NO. 996

A RESOLUTION TO PLACE THE QUESTION OF RESORT TAX ON THE BALLOT

WHEREAS, the City Council of the City of Polson, under the Charter approved by the voters, and pursuant to the laws of the State of Montana, may enact a resort tax, subject to the will of the voters; and,

WHEREAS, The City of Polson has been designated a Resort Community by the Montana Department of Commerce, pursuant to Title 7, Chapter 6, Part 15 of the Montana Codes; and,

WHEREAS, if approved by the electorate, the tax resort will be imposed upon non-exempt persons in certain retailing transactions within the corporate limits of the City of Polson for specified goods and services, generally defined though not exclusively defined as luxuries, meaning any gift item, luxury item, or other item normally sold to the public or to transient visitors or tourists. The term does not include food purchased unprepared or unserved, medicine, medical supplies and services, appliances, hardware supplies and tools, or any necessities of life

WHEREAS, if approved by the electorate, the resort tax will be a tax on the retail value of all goods and services sold, except for goods and services sold for resale, within the corporate limits of the City of Polson by hotels, motels, and other lodging or 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, destination recreational facilities, and establishments that sell luxuries, in the manner and subject to the terms and conditions relating thereto to be specified in the Notice of Goods and Services Subject to the Polson Resort Tax prior to the election on the question; and,

WHEREAS, if approved by the electorate, the rate of the resort tax to be imposed shall be three percent (3%); shall become effective February 1, 2010, more than 35 days after the passage and certification of the vote, if approved, and shall exist for a term not to exceed ten (10) years, expiring December 31, 2019 unless sooner re-authorized by the electorate; and,

WHEREAS, if approved by the electorate, the City of Polson shall appropriate and expend the revenues derived from the resort tax for any of the several purposes allowed by law, in the manner and subject to the terms and conditions relating thereto to be specified prior to the election, including any activity, undertaking, pledging of bonds, or administrative service that the municipality is authorized by law to perform, including costs resulting from the imposition of the tax, but shall apply at least twenty percent (20%) thereof in relief of real property taxes,.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF POLSON, MONTANA, LAKE COUNTY:

That the Lake County Election Administrator is directed to place the question of whether the Polson City Council shall be authorized by the electorate to enact a resort tax at the next regularly scheduled election; and,

BE IT FURTHER RESOLVED; that the question shall be presented to the electors in substantially the following form:

“POLSON CITY RESORT TAX

() FOR authorizing the Polson City Council to enact a resort tax of three percent (3%) for a term of ten years, payable by non-exempt persons upon the retailing of specified goods and services, for the purpose of reducing real property taxes, and for funding any activity, undertaking, or administrative service that the municipality is authorized by law to perform, all as more particularly set forth in the “Notice of Goods and Services Subject to the Polson Resort Tax” published and available pursuant to law?

() AGAINST authorizing the Polson City Council to enact a resort tax.”

PASSED AND APPROVED this 17TH day of AUGUST, 2009 .

Lou Marchello, Mayor

ATTEST:_____

Aggi Loeser, City Clerk

STATE OF MONTANA)
 :SS.
County of Lake)

On this ____ day of _____, 2009, before me, the undersigned, a Notary Public for the State of Montana, personally appeared **Lou Marchello** and **Aggi Loeser**, personally known to me to be the Mayor and the City Clerk of the City of Polson, Montana, the Municipal Corporation that executed the within instrument, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate first above written.

Notary Public for the State of Montana
Residing at _____ Montana
My Commission expires: