

**CITY OF COLUMBIA FALLS
ORDINANCE 823**

AMEND CHAPTER 3.20 RESORT TAX

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COLUMBIA
FALLS, MONTANA, AMENDING CHAPTER 3.20 RESORT TAX TO THE
COLUMBIA FALLS MUNICIPAL CODE TO ADD 3.20.120 LATE FILING AND
PAYMENT FEES; PENALTIES**

WHEREAS, the City Council adopted Ordinance # 803 adding Chapter 3.20 Resort Tax to the City Code on August 3, 2020 after the successful election on June 2, 2020; and

WHEREAS, when the City Council adopted Chapter 3.20 Resort Tax code in 2020, the Council did not contemplate late filing and remittance fees or penalties; and

WHEREAS, during the first months of implementation through fall 2022, the City experienced significant late filing and remittance of the Resort Tax; and

WHEREAS, the City Council held a public hearing upon public notice on Monday, November 21, 2022 to discuss adding late fees and penalties on the Resort Tax reporting at which time the Council received no opposition to the amendment.

NOW THEREFORE, be it ordained by the Council of the City of Columbia Falls, in the State of Montana, as follows:

SECTION 1: AMENDMENT “Chapter 3.20 RESORT TAX” of the Columbia Falls Municipal Code is hereby *amended* as follows:

AMENDMENT

Chapter 3.20 RESORT TAX

3.20.120 Late Filing and Remittance Fees; Penalties

For the failure to report taxes due, or failure to remit taxes due, the following penalties and fees may be imposed or charged:

A. The city may collect civil penalties if it prevails in a suit for the collection of resort taxes, not to exceed fifty percent (50%) of the resort taxes found due plus the costs (including any audit fees) and attorney fees incurred by the city in the enforcement or interpretation of this chapter;

B. This section imposes a civil penalty up to but not greater than the fine set forth in section 1.03.010 of this code;

C. Delinquent taxes shall bear interest at the rate of ten percent (10) per annum from the first day of delinquency until paid.

D. Failure to File/Remit: A business that fails to file or fails to remit resort taxes when due will be granted a 30-day grace period. If at the expiration of the 30-day grace period, the business fails to file the resort tax report, a penalty of \$100 (One Hundred Dollars) shall be imposed.

Should the failure to file the resort tax report continue for more than sixty (60) days, a penalty of \$200 (Two Hundred Dollars) shall be imposed in addition to the interest imposed by section 3.20.120 (C).

SECTION 2: SEVERABILITY CLAUSE Should any part or provision of this Ordinance be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the Ordinances a whole or any part thereof other than the part so declared to be unconstitutional or invalid.

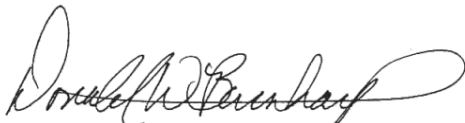
SECTION 3: EFFECTIVE DATE This Ordinance shall be in full force and effect from and after the required approval and publication according to law.

PASSED AND ADOPTED BY THE CITY OF COLUMBIA FALLS COUNCIL
 JANUARY 18, 2023.


	AYE	NAY	ABSENT	ABSTAIN
Barnhart	<u> X </u>	<u> </u>	<u> </u>	<u> </u>
Fisher	<u> X </u>	<u> </u>	<u> </u>	<u> </u>
Hamilton	<u> X </u>	<u> </u>	<u> </u>	<u> </u>
Lovering	<u> X </u>	<u> </u>	<u> </u>	<u> </u>
Piper	<u> X </u>	<u> </u>	<u> </u>	<u> </u>
Robinson	<u> X </u>	<u> </u>	<u> </u>	<u> </u>
Shepard	<u> </u>	<u> </u>	<u> X </u>	<u> </u>

Presiding Officer

Attest



 Donald Barnhart, Mayor, City of
 Columbia Falls



 Barb Staaland, Clerk, City of
 Columbia Falls

