
ORDINANCE 25-5900

**AN ORDINANCE OF THE CITY OF BILLINGS,
PROVIDING THAT THE BILLINGS, MONTANA CITY
CODE (BMCC) BE AMENDED BY REVISING ARTICLE
13-400, DIVISION 3, OF SAID CODE**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BILLINGS THAT:

Section 1. That Article 13-400, Division 3, of the Billings, Montana City Code (BMCC) is amended so that such section shall read as follows:

Article 13-400 Taxation

Division 3. Business, Occupation and Professional Tax

Sec. 13-421. Definitions.

For the purpose of this division the following definitions have the meanings established as follows unless the context provides otherwise:

Business, occupation and profession is intended to cover all businesses, associations, occupations, professions, trades, pursuits, vocations, entertainments, continuous garage sales, transient vending, and door-to-door sales conducted within the city on a regular on-going basis.

Continuous garage sales are garage sales which are conducted for more than three (3) consecutive days and more often than semiannually.

Home occupation means all businesses or offices operated out of a home and defined in the zoning ordinance.

Liquor includes beer, wine, and all beverages and is in addition to city general license fees and fees imposed by the state.

Tax receipt is the document issued by the city, evidence that the tax has been paid. The tax receipt shall be issued in lieu of a license fee receipt for persons and entities that are required to pay a license fee tax to the city for the sale of liquor.

Transfers means a fee for all holders of tax receipts to pay to transfer ownership or sites.

Transient vendors and door-to-door salespersons are persons representing themselves or other businesses who conduct their sales activities from door-to-door within the city.

(Ord. No. 82-4474, § 2(3.15.030), 11-8-82; Ord. No. 84-4567, § 2(3.15.030), 1-9-84; Ord. No. 86-4700, § 1, 6-23-86)

Cross reference(s)—Definitions and rules of construction generally, § 1-102.

Sec. 13-422. Construction.

No provision contained in this division shall be construed so as to tax any trade, business, occupation, vocation, pursuit, profession or entertainment prohibited by the constitution or laws of the United States, or the constitution of the state.

(Ord. No. 82-4474, § 2(3.15.010), 11-8-82; Ord. No. 84-4567, § 2(3.15.020), 1-9-84)

Sec. 13-423. Tax imposed.

Every person conducting, transacting, or carrying on any business, occupation, profession, trade, pursuit, vocation, entertainment, continuous garage sale, transient vending, or door-to-door sales within the city shall be subject to and shall pay the annual tax imposed under this division. A nonprofit arts organization having a special beer and table wine license issued pursuant to Section 16-4-303, MCA is exempt from and shall not be required to pay the annual beer and wine liquor license fees imposed under this division.

(Ord. No. 82-4474, § 2(3.15.020), 11-8-82; Ord. No. 84-4567, § 2(3.15.020), 1-9-84; Ord. No. 91-4862, § 1, 2-25-91)

Sec. 13-424. Tax schedule.

The following tax schedule shall be applied to all persons or entities subject to this division:

Tax Schedule
Category by Gross Revenue

	<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>
	<i>I</i> 0 to 100,000	<i>II</i> Over 100,000 to 2,000,000	<i>III</i> Over 2,000,000 to 3,000,000	<i>IV</i> Over 3,000,000
<i>Basic Tax:</i>				
General	\$55.00	\$90.00	\$140.00	\$215.00
Home occupation	20.00	20.00	20.00	20.00
<i>Additions to Basic Tax:</i>				

Over 5 full time equivalent employees or independent contractors per employee or contractor	6.00	6.00	6.00	6.00
<i>Additional Fees When Applicable:</i>				
Health inspection	50.00	50.00	50.00	50.00
Health reinspection	50.00	50.00	50.00	50.00
<i>Liquor license fee:</i>				
Beer	200.00	200.00	200.00	200.00
Wine	200.00	200.00	200.00	200.00
All beverages	500.00	500.00	500.00	500.00
<i>Transfers:</i>				
Base fee	20.00	20.00	20.00	20.00
Fire inspection (If required)	15.00	15.00	15.00	15.00
Health inspection (If required)	50.00	50.00	50.00	50.00

(Ord. No. 82-4474, § 2(3.15.040), 11-8-82; Ord. No. 84-4567, § 2(3.15.040), 1-9-84; Ord. No. 85-4675, § 6, 12-2-85; Ord. No. 86-4700, § 2, 6-23-86; Ord. No. 89-4809, § 1, 11-6-89; Ord. No. 94-4962, § 1, 5-23-94)

Sec. 13-425. Receipt.

Upon payment of the tax as provided in this division the taxpayer shall be issued a tax receipt. The tax receipt shall be conspicuously displayed in such a manner that a city official may observe the same upon entering the place of business. If the business being conducted is the type of business that is not normally conducted at one place of business, such as, transient vendors or door-to-door salespersons, the city receipt or a facsimile of the employer's receipt shall be carried on the person and shall be produced and displayed upon request.

(Ord. No. 82-4474, § 2(3.15.050), 11-8-82; Ord. No. 84-4567, § 2(3.15.050), 1-9-84)

Sec. 13-426. Collection.

The city administrator is hereby charged with collection of the taxes imposed by this division.

(Ord. No. 82-4474, § 2(3.15.060), 11-8-82; Ord. No. 84-4567, § 2(3.15.060), 1-9-84)

Sec. 13-427. Questionnaire.

The city administrator shall develop and update as necessary a questionnaire to be completed initially by each person or entity conducting a business, occupation or profession within the city. The questionnaire shall solicit only that information necessary to correctly determine the tax imposed by this division. The city may audit the information provided to verify its accuracy. Any significant change in ownership or form of business, occupation or profession shall require a new completed questionnaire.

(Ord. No. 82-4474, § 2(3.15.070), 11-8-82; Ord. No. 84-4567, § 2(3.15.070), 1-9-84)

Sec. 13-428. Appeal to review committee.

Any person or entity aggrieved by application of this division or imposition of the tax shall pay the tax imposed and may then appeal to the review committee, by filing notice in writing with the city. The notice shall describe in detail the taxpayer's grievance.

(Ord. No. 82-4474, § 2(3.15.080), 11-8-82; Ord. No. 84-4567, § 2(3.15.080), 1-9-84)

Sec. 13-429. Review committee.

There is hereby established a review committee to be designated by the city administrator but shall include representatives from at least the following departments:

- (1) Police
- (2) Fire
- (3) Health
- (4) Finance
- (5) City attorney.

(Ord. No. 82-4474, § 2(3.15.090), 11-8-82; Ord. No. 84-4567, § 2(3.15.090), 1-9-84)

Sec. 13-430. Review.

The review committee shall review the taxpayer's appeal and provide to the taxpayer a decision in writing within thirty (30) days following the date of appeal.

(Ord. No. 82-4474, § 2(3.15.100), 11-8-82; Ord. No. 84-4567, § 2(3.15.100), 1-9-84)

Sec. 13-431. Appeal to city council.

If the taxpayer feels aggrieved by the decision of the review committee, the taxpayer may appeal to the city council by filing written notice with the city clerk not more than ten (10) days after receipt of the written decision of the review committee together with a fee to be prescribed by the city administrator in an amount sufficient to cover the administrative costs of the appeal. The notice shall state the grounds and shall include taxpayer's correct name or designation and correct mailing address. The clerk shall cause the matter to be placed on the council agenda not less than ten (10) days after receipt of notice of appeal. The taxpayer shall be notified in writing by certified mail, return receipt requested, of the date and time the matter will be considered on the agenda. The taxpayer may appear in person or by counsel at the time and place and be heard.

(Ord. No. 82-4474, § 2(3.15.110), 11-8-82; Ord. No. 84-4567, § 2(3.15.110), 1-9-84)

Sec. 13-432. Regulation.

Every person conducting a business, occupation or profession within the city shall be subject to reasonable inspection and shall abide by and obey all laws and ordinances.

(Ord. No. 82-4474, § 2(3.15.120), 11-8-82; Ord. No. 84-4567, § 2(3.15.120), 1-9-84; Ord. No. 12-5587, § 1, 10-9-12)

Sec. 13-433. Separate sites.

Any business, occupation or profession conducted on more than one (1) site shall pay a separate tax for each separate business or site.

(Ord. No. 82-4474, § 2(3.15.130), 11-8-82; Ord. No. 84-4567, § 2(3.15.130), 1-9-84)

Sec. 13-434. Annual tax.

The tax imposed by this division shall be paid annually on or before the anniversary date of the original payment.

(Ord. No. 82-4474, § 2(3.15.140), 11-8-82; Ord. No. 84-4567, § 2(3.15.140), 1-9-84)

Sec. 13-435. Penalty and interest.

The tax shall be deemed late ten (10) days after the due date and a penalty equal to fifty (50) percent of the tax shall be assessed and collected. In addition to the penalty imposed hereby the unpaid tax shall bear interest from the due date at one (1) percent per month.

(Ord. No. 82-4474, § 2(3.15.150), 11-8-82; Ord. No. 84-4567, § 2(3.15.150), 1-9-84)

Sec. 13-436. Additional penalties.

In addition to all other penalties provided in this division, any person violating the provisions of this division, may be cited for the violation into municipal court as a municipal infraction and shall be subject to civil penalties as specified in section 18-1304. Each day that a violation occurs is a separate offense. This provision is not applicable to regularly licensed attorneys-at-law.

(Ord. No. 82-4474, § 2(3.15.160), 11-8-82; Ord. No. 84-4567, § 2(3.15.160), 1-9-84)

Sec. 13-437. Reserved.

Editor's note(s)—Ord. No. 89-4785, § 1, adopted May 8, 1989 added § 13-437, which provided a business tax exemption for August and September 1989 for persons conducting temporary tourist homes, and which was effective Aug. 20, 1989 and terminated Sept. 16, 1989.

Sec. 13-438. All businesses, occupations, and professions to comply with local, state, and federal law.

- (a) No business tax determination or business license shall be issued for any business, occupation, or profession that violates any provision of city, state, or federal ordinance, regulation, law, or statute. The issuance of a business tax determination or acceptance of payment by the city does not authorize any business, occupation, or profession to operate in violation of any provision or local, state, or federal ordinance, regulation, law, or statute. Any such business tax or business determination license mistakenly issued by the city shall be deemed void from the date of issuance.
- (b) All existing businesses with current business tax determinations or licenses shall fully comply with this provision within two (2) years of the effective date of this section. Any such businesses, occupation or profession licensed on the effective date of this section but in violation of this section shall be deemed a legal non-conforming use, and shall be permitted to renew such business tax determination or license for a period of two (2) years from the effective date of this section. Two (2) years from the effective date of this section, any prior issued business tax determination or license which violates this section shall be cancelled and deemed void, no matter when issued or renewed.

(Ord. No. 12-5587, § 2, 10-9-12)

Section 2. EFFECTIVE DATE. This ordinance shall be effective thirty (30) days after second reading and final adoption as provided by law.

Section 3. REPEALER. All resolutions, ordinances, and sections of the City Code inconsistent herewith are hereby repealed.

Section 4. SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect the other provisions of this ordinance which may be given effect without the invalid provisions or application, and, to this end, the provisions of this ordinance are declared to be severable.

PASSED by the City Council on first reading the 27th day of January 2025.

PASSED, ADOPTED and APPROVED on second reading this 10th day of February 2025.



CITY OF BILLINGS

BY: William A. Cole
William A. Cole, Mayor

Attest:

BY: Denise R. Bohlman
Denise R. Bohlman, City Clerk