

TOWN OF WEST YELLOWSTONE

Resort Tax Exemptions

The 4% Resort Tax applies to all items sold within the limits of the Town of West Yellowstone except for these specific exemptions:

1. Food purchased unprepared or unserved.
2. Utilities and utility services (including internet service)
3. Medical supply services and medicine
4. Wholesale merchandise for resale at retail or used in the purchaser's business as supplies.
5. Gasoline and other motor vehicle fuel
6. Propane and similar home fuels
7. Liquor sold at state liquor stores.
8. Automobiles, trucks, snowmobiles, motorcycles, all-terrain vehicles, boats, outboard motors, and chain saws
9. Labor on the items listed in No. 8
10. All non-recreational labor, services, and non-recreational state licensed professions and trades
11. All payroll, business, and labor costs
12. Lumber, building supplies, and tools.
13. Household appliances
14. Bicycles sales and service
15. Lodging facilities occupied for a period longer than 30 days.
16. Sales of goods from catalogs paid for from outside the boundaries of the Town.
17. Newspapers
18. Fishing and hunting licenses.

Please Note: Food Stamp regulations have been accepted as criteria for food purchased unprepared or unserved. Food prepared and served by a business for consumption off premises IS TAXABLE. i.e. To-Go Orders including all restaurant foods as well as microwaved foods prepared on premises for consumption there or elsewhere is taxable.

