

ORDINANCE NUMBER 247

AN ORDINANCE OF THE CITY OF DONNELLY, VALLEY COUNTY, IDAHO FINDING THAT SAID CITY HAS SIGNIFICANT ECONOMIC DEPENDENCE ON VISITORS AND TRAVELERS; PROVIDING FOR DEFINITIONS: PROVIDING FOR THE IMPOSITION OF CERTAIN NON-PROPERTY TAXES, TO-WIT: A ONE PERCENT (1%) SALES TAX ON THE SALES PRICE OF ALL PROPERTY SUBJECT TO TAXATION UNDER IDAHO CODE 63-33601, ET SEQ., IDAHO SALES TAX ACT AND AN ADDITIONAL THREE PERCENT (3%) OCCUPANCY RENTALS ON HOTEL, MOTEL AND SHORT TERM RENTALS; PROVIDING FOR A TEN (10) YEAR DURATION OF SAID NON-PROPERTY TAXES; ESTABLISHING THE PURPOSES FOR WHICH THE REVENUES DERIVED FROM SAID NON-PROPERTY TAXES SHALL BE USED; PROVIDING FOR THE CITY COUNCIL TO HOLD AN ANNUAL HEARING; AUTHORIZING THE CITY CLERK TO ADMINISTER, REGULATE AND COLLECT SAID NON-PROPERTY TAXES; CREATING FUNDS FOR PROPERTY TAX RELIEF AND GENERAL CAPITAL IMPROVEMENT; PROVIDING FOR PERMITS AND ISSUANCE; PROVIDING METHOD FOR PAYMENT OF TAXES, AUDITS, DEFICIENCY DETERMINATIONS; RE-DETERMINATIONS OF DEFICIENCY, APPEALS, INTEREST ON DEFICIENCY, COLLECTIONS AND ENFORCEMENT; REFUNDS, LIMITATIONS AND INTEREST; PROVIDING FOR RESPONSIBILITY FOR PAYMENT OF TAXES; PROVIDING PERIOD OF LIMITATION ON ASSESSMENT AND COLLECTION; ESTABLISHING SUCCESSOR'S LIABILITY; PROVIDING FOR GENERAL ADMINISTRATION BY CITY CLERK; PROVIDING PENALTIES AND PENALTY CHARGES; PROVIDING EXEMPTIONS; PROVIDING CONFIDENTIALITY OF INFORMATION; PROVIDING FOR COMBINED ADMINISTRATION, SEVERABILITY, REPEALER CLAUSE AND AN EFFECTIVE DATE OF THIS ORDINANCE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DONNELLY, IDAHO:

SECTION 1. FINDINGS: The City Council of the City of Donnelly hereby finds that said City has a population not in excess of 10,000 according to the most recent census and is a City that derives the major portion of its economic well-being from people catering to recreational needs and meeting needs of people traveling to said destination City for an extended period of time; that said City has a significant economic dependence upon visitors and travelers passing through or staying in the community and said City; and, that said visitors and travelers require services of said City which place an undue burden upon the taxpayers of said City.

SECTION 2. DEFINITIONS: For the purposes of this Ordinance, the following terms, phrases, words and derivations shall have the meaning given herein, the terms used in this chapter shall have the same definitions as such terms have been defined in the Idaho Sales Tax Act, found at Idaho Code 63, chapter 36, as legislation may from time to time be amended; and the Idaho Sales and Use Tax Regulations as adopted by the Department of Revenue and Taxation, State Tax Commission, as those regulations may from time to time be amended; and the retail sale of liquor by the drink act as the legislation and regulation may from time to time be amended. Whenever in the definitions contained in the Idaho Sales Tax Act or the Idaho Sales and Use Tax Regulations, reference is made to the "State of Idaho", "tax collector", "Idaho Sales Tax Act" or "Act" or "Tax Commission", such reference shall be deemed to be to the City of Donnelly, City Clerk, this chapter, City of Donnelly of Donnelly respectively, unless the context of the reference clearly demonstrates that such interpretation is unreasonable.

IN THE CITY OF DONNELLY: Means within the municipal boundaries of the City of Donnelly, Valley County, Idaho.