

RESOLUTION R515

By the Mayor and Council of the City of Victor, Teton County, Idaho

**ESTABLISHING MUNICIPAL NON-PROPERTY SALES TAX  
ORDINANCE O528**

WHEREAS, the City Council of the City of Victor hereby finds that the City has a population of less than 10,000 according to the most recent census, and

WHEREAS, the City has a significant economic dependence upon visitors and travelers passing through or staying in the City, and

WHEREAS, said visitors and travelers requires services of the City that place an undue burden on the City taxpayers,

NOW THEREFORE, IT IS RESOLVED BY THE MAYOR AND THE COUNCIL OF THE CITY OF VICTOR:

To hold an election regarding the passage of Ordinance O528 entitled “Municipal Non-Property Sales Tax Ordinance” on May 15, 2018, in which the ballot will read as follows.

“Shall the City of Victor, Idaho adopt Ordinance O528 (Municipal Non-Property Sales Tax Ordinance), which shall provide for the imposition and collection of, for a period of ten (10) years from its effective date of July 1, 2018, certain local-option non-property taxes as follows:

(A) A three percent (3%) room occupancy charge on receipts from all short-term rental (30 days or less) charges for hotel-motel rooms, condominium units, tourist homes, vacation rentals or other sleeping accommodations;

(B) A one percent (1%) liquor by-the-drink sales tax on all sales at retail of liquor by-the-drink including liquor, beer, wine, and all other alcoholic beverages, for consumption on the premises, or at any event or activity in the City of Victor.

(C) A one percent (1%) tax on all sales subject to taxation under the Idaho State Sales Tax Act, Idaho Code 63-3601, et. seq. not included in the preceding two categories.

The non-property tax revenue derived from and collected under this Ordinance shall be used for the following purposes: Capital projects; improvement, maintenance and beautification of public infrastructure including but not limited to streets and associated infrastructure, pathways, parks, water, and sewer; snow removal for streets, downtown sidewalks, pathways, and safe routes to school; transportation; associated land acquisition; associated equipment; visitor services and promotion; law enforcement and public safety; the Property Tax Relief Fund created herein; and the direct and administrative cost to collect and enforce this tax; all of which are to be used within the City limits.

- IN FAVOR OF adoption of Ordinance O528 Municipal Non-Property Sales Tax Ordinance
- AGAIST adoption of Ordinance O528 Municipal Non-Property Sales Tax Ordinance

This Resolution shall be effective this 14th day of March, 2018.

Dated this 14th day of March 2018.

ATTEST:

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Mayor, Jeffrey Potter

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City Clerk, Michelle Smith