CITY OF SWAN VALLEY

Dear Businessowner,

On November 3, 2026 the City of Swan Valley taxpayers voted to implement Ordinance No. 108 establishing a municipal non-property sales tax, providing for the imposition of:

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

An application for a city Permit is enclosed for you to complete and return by January 15, 2027. Ordinance 108 is effective starting January 1, 2027. The first Tax Remittance is due and payable on or before February 20, 2027 for Monthly, April 20, 2027 for Quarterly or January 20, 2028 for Yearly. Enclosed is a Non-Property Sales Tax Remittance form.

The City of Swan Valley will follow the same schedule for payment of non-property sales tax as the State of Idaho Tax Commission. Please indicate your payment schedule with the Idaho Tax Commission on the Permit form.

Thank you for your timely response, and, if you have any questions, please do not hesitate to contact the City Clerk at 208-520-0342, or email swanvalleycity cleark@gmail.com

Sincerely,

Michelle Liss
City Clerk of Swan Valley Idaho

City of Swan Valley *PO Box 105* *Swan Valley, ID 83449* *Phone:* *(208)483-4270* *Email:* *swanvalleycityclerk@gmail.com*

APPLICATION FOR A MUNICIPAL NON-PROPERTY SALES TAX PERMIT REQUIRED UNDER ORDINANCE NO. 108 OF THE CITY OF SWAN VALLEY, IDAHO

PLEASE COMPLETE THIS FORM AND RETURN TO THE CITY OF SWAN VALLEY, P.O. BOX 105, SWAN VALLEY, IDAHO 83449

Name of Business:_____ ID State Tax Permit Number:_____

Mailing Address of Business:_____

Name of Owner:_____ Primary Phone No:_____

Type of Ownership: ☐ Sole Proprietorship ☐ Corporation ☐ Partnership Email: _____

Description of Business:_____

Rental Property Address:_____

SHORT TERM RENTAL OWNERS:
Please list any websites where you advertise your rental (VRBO, AirBnB, FlipKey, property management companies, etc.

- ***As the property owner, it is your responsibility to ensure taxes are being paid and submitted to the City of Swan Valley***

The undersigned agrees to collect the following applicable taxes (check all that apply):

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

☐ 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 Swan Valley.

☐ 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.

Tax will be remitted for each calendar: ☐ Month ☐ Quarter ☐ Year

Taxes are due on or before the 20th day of the succeeding month to City of Swan Valley, PO Box 105, Swan Valley Idaho 83449.

The undersigned hereby makes application for a Municipal Non-Property Sales Tax Permit as required under Ordinance No. 108 of the City of Swan Valley, Idaho and agrees to remit the above municipal tax *using the same schedule as required for remittance of taxes to the Idaho State Tax Commission.*

Applicant Signature_____ Date:_____

– For Office Use Only –

Assigned Permit No.:_____
Date of Approval:_____

CITY OF SWAN VALLEY

THIS RETURN MUST BE FILED EVEN WHEN NO TAX IS DUE

CITY OF SWAN VALLEY NON-PROPERTY SALES TAX RETURN under ordinance No. 89

Taxable Period: From _____ To _____

Taxpayer Name: _____

Address: _____

I/We, the undersigned, do hereby swear or affirm that the herein information is true and correct to the best of my/our knowledge.

Signature: _____

Printed Name: _____

Title: _____

Date: _____

1	TOTAL TAXABLE SALES - **RETAIL**	$
2	TAX (MULTIPLY LINE 1 BY .01)	$
3	TOTAL TAXABLE SALES – **ALCOHOL BY THE DRINK**	$
4	TAX (MULTIPLY LINE 3 BY .01)	$
5	TOTAL TAXABLE SALES - **LODGING**	$
6	TAX (MULTIPLY LINE 5 BY .03)	$
7	TOTAL TAX DUE (ADD LINES 2+4+6)	$
8	Add penalty after due date: equal to five percent (5%) of the tax not paid, or a minimum of $10,000.00, whichever is greater	$
9	TOTAL TAX DUE THIS PERIOD (LINES 7+8)	$

3% LODGING, 1% RETAIL
1% ALCOHOL BY THE DRINK

DUE ON OR BEFORE THE 20TH
OF THE FOLLOWING MONTH

REMIT TO: CITY OF SWAN VALLEY
PO BOX 105
SWAN VALLEY, ID 83449

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