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Index to: ORDINANCE

CITY OF SWAN VALLEY
Municipal Non-Property Sales Tax Ordinance

Ordinance No. 108

AN ORDINANCE OF THE CITY OF SWAN VALLEY, BONNEVILLE COUNTY, IDAHO, FINDING THAT SAID CITY HAS A SIGNIFICANT ECONOMIC DEPENDENCE ON VISITORS AND TRAVELERS; THAT SAID CITY HAS A POPULATION NOT IN EXCESS OF TEN THOUSAND; PROVIDING FOR DEFINITIONS; PROVIDING FOR THE IMPOSITION OF CERTAIN NON-PROPERTY TAXES, TO-WIT: (1) 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; (2) 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; (3) 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; PROVIDING FOR A FIVE YEAR DURATION OF SAID NON- PROPERTY TAXES; ESTABLISHING THE PURPOSES FOR WHICH THE REVENUES DERIVED FROM SAID NON-PROPERTY TAXES SHALL BE USED; AUTHORIZING THE CITY CLERK TO ADMINISTER, REGULATE AND COLLECT SAID NON-PROPERTY TAXES; PROVIDING FOR PERMITS AND ISSUANCE; PROVIDING METHOD FOR PAYMENT OF TAXES, AUDITS, DEFICIENCY DETERMINATIONS, REDETERMINATIONS OF DEFICIENCY, APPEALS, INTEREST ON DEFICIENCY, COLLECTIONS AND ENFORCEMENT, REFUNDS, LIMITATIONS AND INTEREST; PROVIDING FOR RESPONSIBILITY FOR PAYMENT OF TAXES; PROVIDING A PERIOD OF LIMITATION ON ASSESSMENT AND COLLECTION; ESTABLISHING SUCCESSORS' LIABILITY; PROVIDING FOR GENERAL ADMINISTRATION BY CITY CLERK; PROVIDING PENALTIES AND PENALTY CHARGES; PROVIDING EXEMPTIONS; PROVIDING CONFIDENTIALITY OF INFORMATION; PROVIDING FOR SEVERABILITY; PROVIDING REPEALER CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF SWAN VALLEY, IDAHO:

SECTION 1. FINDING.

The City Council of the City of Swan Valley hereby finds that said City has a population not in excess of 10,000 according to the most recent census within the state of Idaho, and is a City that derives the major portion of its economic well-being from businesses catering to recreational needs and meeting needs of people traveling to the City for an extended period of time; and that said visitors and travelers require services of the City and benefit from City Services.

SECTION 2. DEFINITITIONS.

City: The term "City" shall mean either the municipal corporation of the City of Swan Valley, Idaho, or within the corporate limits of the City of Swan Valley, Idaho, depending on context.

Permit: The term "permit" refers to the Municipal Non-Property Sales Tax Permit that every person making a sale that is taxable under this Ordinance shall be required to obtain.

Person: The term "person" means and includes any individual, firm, co-partnership, joint venture, association, social club, fraternal organization, corporation, estate, business trust, trust, receiver, trustee, syndicate, cooperative, assignee or any other group or combination acting as a unit.

Purchase: The term "purchase" means and includes any transfer, rental exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration. A transaction whereby the possession of property is transferred but the seller retains the title for security is a purchase. A transfer for a consideration of any publication or of tangible personal property that has been produced, fabricated or printed to the special order of the customer is also a purchase.

Retail Sale - Sale at Retail: The terms "retail sale" or "sale at retail" mean a sale of tangible personal property for any purpose other than the resale of that property in the regular course of business, or lease or rental of that property in the regular course of business where such rental or lease is taxable under Section 63-3612(h) Idaho Code.

1. All persons engaged in constructing, altering, repairing or improving real estate are consumers of the materials used by them; all sales to or use by such persons of tangible personal property are taxable whether or not such persons intend resale of the improved property.

2. The sale or purchase of personal property incidental to the sale of real property or used mobile homes is deemed a sale of real property.

3. A sale of tangible personal property that is made by a retailer not physically located within this State or within this city, if the point of delivery is all a location within the City, is considered a retail sale taxable under this Ordinance.

Retailer: The term "retailer" means and includes:

1. Every seller who makes any retail sale or sales of tangible personal property and every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others.

2. Every person engaged in the business of making sales for storage, use or other consumption or in the business of making sales at auction of tangible personal property owned by the person or others for storage, use or other consumption.

3. Every person making more than two retail sales during any twelve-month period, including sales made in the capacity of assignee for the benefit of creditors, or receiver or trustee in bankruptcy, or every person making fewer sales who hold himself out as engaging in the business of selling such tangible personal property at retail or who sells a self-propelled motor vehicle.

4. When the City Clerk determines that it is necessary for the efficient administration of this Ordinance to regard any salesman, representatives, peddlers or canvassers as agents of the dealers, distributors, supervisors or employers under whom they operate or from whom they obtain the tangible personal property sold by them, irrespective of whether they are making sales on their own behalf or on behalf of such dealers, distributors, supervisors or employers, the City Clerk may so regard them and may regard the dealers, distributors, supervisors or employers as retailers for the purpose of this Ordinance.

5. Persons conducting both contracting and retailing activities must keep separate accounts for the retail portion of their business and remit tax on the retail portion.

Sale: The term "sale" means and includes any transfer of title, exchange or barter, conditional or otherwise, in any manner and by any means whatsoever, of tangible personal property for a consideration and shall include any similar transfer of possession found by the State Tax Commission to be in lieu of, or equivalent to, a transfer of title, an exchange or barter. "Sale" shall also include:

1. Producing, fabricating, processing, printing or imprinting of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the producing, fabricating, processing, printing or imprinting.

2. Furnishing, preparing or serving for a consideration feed, meals or drinks and non- depreciable goods and services directly consumed by customers included in the charge thereof.

3. A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price.

4. A transfer for a consideration of the title or possession of tangible personal property that has been produced, fabricated or printed to the special order of the customer, or of any publication.

5. Admission charges.

6. Receipts from the use of or the privilege of using tangible personal property or other facilities for recreational purposes.

7. Providing hotel, motel, condominium, tourist home or trailer court accommodations and services, except where residence is maintained continuous under the terms of a lease or similar agreement for a period in excess of thirty (30) days.

8. The lease or rental of tangible personal property.

9. Any sale at retail within the city limits.

Sales Price: The term "sales price" means and includes the total amount for which tangible personal property including services agreed to be rendered as part of the sale, is old, rented, or leased, valued in money, whether paid in money or otherwise. For the purposes of this Ordinance as enacted the sales price of a "new manufactured home" or a "modular building" shall be limited to and include only fifty-five percent (55%) of the sales price as otherwise defined herein.

Sales Tax Act: Shall mean the Idaho State Sales Tax Act, Idaho Code 63-3601, *et. seq.*, including subsequent amendments thereto, which is hereby adopted by reference.

Seller: The term "seller" means every person making retail sales to buyer or consumer, whether as agent, broker or principal.

Tangible Personal Property: The term "tangible personal property" means personal property which may be seen, weighed, measured, felt or touched, or which is in any other manner perceptible to the senses.

SECTION 3. IMPOSITION AND RATE OF CERTAIN NON-PROPERTY TAXES:

The City of Swan Valley hereby imposes and shall collect certain non-property taxes, as follows:

(A) 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;

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

(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.

(D) When the sales price involves a fraction of a dollar, such non-property taxes shall be collected on that fractional portion of the price by adding the tax based upon a bracket system. The bracket system for the collection of the three percent (3%) non-property tax shall be as set forth in exhibit A, attached to the ordinance codified herein and made a part of this section by reference. The bracket system for the collection of the one percent (1%) non-property tax shall be as set forth in exhibit B, attached to the ordinance codified herein and made a part of this section. The retailer shall calculate the tax upon the entire amount of purchases of the consumer made at a particular time subject to this chapter, and not separately upon each item purchased. The retailer may retain any amount collected under such bracket system which is in excess of the amount of tax for which he or she is liable to the city during the period as compensation for the work of collecting such tax.

SECTION 4. DURATION OF TAXES.

The non-property sales taxes authorized and collected under this Ordinance are hereby imposed for a duration of seven (7) years from the effective date of this Ordinance.

SECTION 5. PURPOSES FOR WHICH THE REVENUES DERIVED FROM SAID NON-PROPERTY TAXES SHALL BE USED.

The non-property tax revenue derived from and collected under this Ordinance shall be used for the following purposes: Bridge replacements and repair, Capital projects; improvement, maintenance and beautification of public infrastructure including but not limited to: pathways and/or parks; transportation, bridge replacements and repair; snow maintenance and associated equipment; visitor services and promotion; public safety and law enforcement, all of which are to be used within the City limits.

SECTION 6. AUTHORIZATION FOR CITY CLERK TO ADMNISTER, REGULATE AND COLLECT SAID NON-PROPERTY TAXES.

The City Clerk of the City of Swan Valley is hereby authorized and empowered to administer, regulate and collect payment of all non-property taxes adopted and imposed by this Ordinance. Said Clerk shall have all of the powers set forth in the Ordinance together with those additional powers necessary and proper to carry out the provisions of this Ordinance. It is the intent of the City Council that the City Clerk designates to the Idaho State Tax Commission the role of administration, regulation, and collection under this provision; references to the City Clerk shall be deemed to refer to the Idaho State Tax Commission as applicable. The costs incurred by the State Tax Commission shall be reimbursed from the proceeds collected.

SECTION 7. PERMITS REQUIRED AND ISSUANCE OF PERMITS.

(A) Every person desiring to engage in or conduct business of retail sales, and/or renting a hotel/motel room and/or selling liquor by the drink, and/or the business of Sales as defined in this Ordinance, and is required to remit sales tax to the City, shall file with the City Clerk an application for a municipal non-property sales tax permit for each place of business, or if the business does not maintain a physical location within the City, for each business entity. Every application for said permit shall be made upon a form prescribed by the City Clerk and shall set forth the name under which the applicant transacts or intends to transact business, the location of the business or places of businesses and other such information as the City may require. The application shall be signed by the owner, if he is a natural person; or in the case of an association or partnership, by a member or partner; or in the case of a corporation, by an executive officer or other person authorized by the corporation to sign the application.

(B) Upon filing an application meeting the requirements set forth above, the City Clerk shall issue to each applicant a permit for each place of business. A permit shall not be assignable and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the location for which it was issued. Issuance of a permit may be subject to additional requirements as set forth in this Ordinance.

(C) On the face of the permit shall be fixed the municipal non-property sales tax number which shall be used by the applicant as an identifying number on all filing, payment and correspondence with regard to the non-property tax imposed under this Ordinance.

(D) A permit held by a person who, for a period of twelve consecutive months, reports no sales shall expire automatically upon the City Clerk providing written notice of the expiration to the last known address of the person to whom the permit was issued.

SECTION 8. FILING AND REMITTANCE OF TAXES.

(A) The taxes imposed by this Ordinance shall be computed and paid for each calendar month with taxes being due and payable to the City Clerk on or before the twentieth (20) day of the succeeding month. Persons who have been permitted by the Idaho State Sales Tax Commission to file quarterly sales or use tax returns shall notify the City Clerk in writing and the City Clerk thereupon may require quarterly reporting of municipal non-property sales tax returns. The amount of tax paid shall be computed on the total dollar value of all sales subject to taxation under this Ordinance. Each person required to hold a municipal non-property sales tax permit shall file a municipal non-property sales tax return on a form prescribed by the City Clerk for the same filing period required by the State of Idaho. The City Clerk may also require the submittal of the Idaho State Sales Tax return for the same period. In the event the City non-property sales tax amount and the amount shown on the state sale tax return for the same period differ, written explanation for any difference shall be submitted with the return filing and payment. Such explanation shall be reviewed by the City Clerk to determine whether it is or is not reasonable.

(B) The first payment of taxes under this Ordinance shall be due and payable together on the 20th day of February, 2027, for that period beginning January 1, 2027 and ending January 31, 2027. Thereafter all payments shall be made monthly. For those persons who have been permitted by the Idaho State Tax Commission to to file quarterly sales or use tax returns, the first quarterly payment of taxes under this Ordinance shall be due and payable together on the 20th day of April, 2027, for that period beginning January 1, 2027, and ending March 31, 2027, and thereafter all payments shall be made quarterly.

(C) A municipal non-property sales tax return shall be filed each and every month, or each and every quarter, by every person engaging in sales subject to taxation under this Ordinance regardless of whether or not any tax is due. Returns shall be signed by the person require to file the return or by a duly authorized agent.

(D) A valid sales tax exemption certificate issued by the Idaho States Tax Commission upon filing a copy thereof with the City Clerk shall have the same effect to exempt the sale from the taxes imposed hereunder as in the Idaho Sales Tax Act.

SECTION 9. AUDITS, DEFICIENCY DETERMINATIONS.

(A) The City Clerk may order an audit of any taxpayer under this Ordinance for the purpose of ascertaining the correctness or completeness of any return or payment.

(B) If any error or omission is discovered in such audits or in any other way, the City Clerk may compute and determine the amount of tax due upon the basis of facts obtained from such information within the City's possession and assert a deficiency. One or more deficiency determinations may be made for the amount due for one or for more than one period. In making such a determination, the City Clerk may offset overpayments against amounts due. Further, said determinations shall be made for the period or periods in respect to which the person fails to make a return and shall be based upon any information which is in the City Clerk's possession.

(C) The City Clerk shall give written notice of the determination and the amount of deficiency including interest, at the rate of fifteen percent (15%) per annum from the date due, to the person from whom such deficiency amount is due. Such notice may be given personally or mailed to the person at the address furnished to the City in that person's business license application.

SECTION 10. REDETERMINATION OF DEFICIENCY.

(A) Any person against whom a deficiency determination is made under this Ordinance, and any person directly interested, may petition in writing for a redetermination within thirty (30) days after service upon the person of notice thereof. If the petition for redetermination is not filed within the thirty (30) day period, the determination becomes final at the expiration of the period.

(B) If a petition for redetermination is filed within the thirty (30) ay period the City Clerk shall reconsider the determination and, if the person so requests in the petition, grant the person an oral hearing and give said person at least ten (10) days' notice of the time and place of the hearing personally or by mail addressed to the person at the address furnished to the City in that person's permit application.

SECTION 11. APPEALS, INTEREST ON DEFICIENCY.

(A) When a redetermination is made, the City Clerk shall give notice to the taxpayer against whom the redetermination is made. Within thirty (30) days of the date upon which such notice of redetermination is mailed or served, the taxpayer may file an appeal with the City Council or may file a complaint with the District Court for review of the City Clerk's redetermination. There shall be no right of review to the City Council nor to the District Court on the determination of taxes due made by the City Clerk unless a redetermination has been timely filed. No assessment of a deficiency in respect to the tax imposed by this Ordinance, or a proceeding for its collection shall be made, begun or prosecuted until such notice of redetermination has been mailed to the taxpayer and expiration of such thirty (30) day period after notice of redetermination, nor if a written appeal is filed until a decision on the appeal becomes final. If the taxpayer does not appeal in writing to the City Council or file an action in District Court within the time prescribed in this section, the deficiency shall be assessed and shall become due and payable upon notice and demand from the City Clerk.

(B) Interest upon any deficiency shall be assessed at the same time as the deficiency and shall become due and payable upon notice and demand from the City Clerk and shall be collected as part of the tax at the rate of fifteen percent (15%) per annum from the date prescribed for payment of the tax.

SECTION 12. COLLECTIONS AND ENFORCEMENT.

As soon as practical after monthly or quarterly municipal non-property sales tax return and payment is filed, the City Clerk shall examine the same and determine the correct amount of the tax. For the purpose of ascertaining the correctness of any payment, determining the amount of tax due where none has been made, determining liability of any person for any tax payable under this Ordinance, or the liability at law or in equity of any person in respect to any tax provided by this Ordinance or collecting any such liability, the City Clerk, or duly authorized deputy, is authorized:

(A) To examine the books, papers, records, or other data which may be relevant or material to the inquiry; and

(B) To summon the person liable for the tax or any officer, agent or employee of such person, or any person having possession, custody or care of books of accounting containing entries relating to the business of the person liable for the tax, to appear before the City Clerk, or deputy, at a time and place named in its summons to produce such books, papers, records or other data and/or give such testimony under oath as may be relevant or material to such inquiry.

SECTION 13. REFUNDS, LIMITATIONS AND INTEREST.

(A) If the City Clerk determines that any amount due under this Ordinance has been paid more than once or has been erroneously or illegally collected or computed, the City Clerk shall set forth that fact in its records and the excess amount paid or collected may be credited on any amount due or payable to the City Clerk for non-property taxes from that person, and any balance refund to the person by whom it was paid or to his successors, administrators or executors.

(B) No such credit or refund shall be allowed or made after one (1) year from the time the payment was made unless before the expiration of such period a claim therefore is file by the taxpayer.

(C) Appeal from the City Clerk's decision denying in part or in whole a claim for refund shall be made in accordance with the laws of the State of Idaho with regard to claims against municipalities.

SECTION 14. RESPONSIBILITY FOR PAYMENT OF TAXES.

Every person with a duty to account for or pay over any tax imposed by this Ordinance on behalf of a corporation, partnership or limited liability company as an officer, member or employee of such corporation, partnership or limited liability company, shall be personally liable for payment of such tax, plus penalties and interest, if he fails to carry out his duty.

SECTION 15. PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION.

(A) The amount of taxes imposed under this Ordinance sha11 be assessed within three (3) years of the time the return upon which the tax asserted to be due was or should have been filed, whichever is later; provided, however, if a deficiency determination or assessment has been made within the prescribed time, such tax may be collected within a period of six (6) years after assessment. The running of limitations provided by this section shall be suspended for the period during which the City Clerk is prohibited from making the assessment or from collecting or proceeding in Court due to a petition for redetermination or an appeal therefrom, and for thirty (30) days hereafter.

(B) In the case of taxes due during the lifetime of a decedent, the tax shall be assessed, and any proceeding in Court without assessment for the collection of such tax shall be begun, within six (6) months after written request therefore (filed after the return is made) by the executor, administrator, or other fiduciary representing the estate of such decedent unless the assessment is stayed by a petition for redetermination or any appeal therefrom.

(C) In the case of a false or fraudulent return with intent to evade tax, or of a failure to file a return, the tax may be assessed, or a proceeding in Court for collection of such tax ay be begun without assessment, at any time within three (3) years after the date of the discovery of the facts constituting the fraud.

SECTION 16. SUCCESSOR'S LIABILITY.

(A) If person liable for any amount of tax under this Ordinance sells its business or stock and goods, the buyer shall make an inquiry to the City Clerk and withhold from the purchase price any amount of tax that may be due under this Ordinance until such time as said person produces a receipt stating that no amount is due.

(B) If the buyer of such business or stock of goods fails to withhold from the purchase price as above required, he shall be personally liable for the payment of the amount required to be withheld by him.

SECTION 17. GENERAL ADMINISTRATION BY CITY CLERK

(A) The City Clerk shall enforce the provisions of this Ordinance and may prescribe, adopt and enforce rules and regulations relating to its administration and enforcement. The City Clerk may employ qualified auditors for examination of taxpayers' books and records, and shall also employ such accountants, investigators, assistants, clerks, and other personnel as necessary for the efficient administration of this Ordinance and may delegate authority to its representatives to conduct hearings, or perform other duties imposed by this Ordinance.

(B) Sellers remitting tax to the City of Swan Valley shall keep such records, receipts, invoices, and other pertinent papers as the City Clerk may require. Each such seller filing tax payments required under this Ordinance shall keep all such records for not less than four (4) years after making such payments unless the City Clerk in writing authorizes their destruction.

(C) The City Clerk, or any person authorized in writing by the Clerk, may examine the books, papers, records, and equipment of any person liable for any tax, and may investigate the nature of the business of the person in order to verify the accuracy of any return made, or if no return is made by the person, to ascertain and determine the amount required to be paid. Any seller required to remit tax whose pertinent records are kept outside of the City must bring the records to the City for examination by the City Clerk upon request of the latter, or by agreement with the City Clerk permit an auditor designated by the City Clerk to visit the place where the records are kept, and there audit such records.

SECTION 18. PENALTIES.

(A) Any person who intentionally violates any provision of this Ordinance shall be guilty of a misdemeanor, punishable by up to one (1) year in the county jail, and/or Three Hundred Dollar ($300.00) fine, or both. Furthermore, each month in which a person intentionally fails to report, or intentionally fails to accurately compute, or intentionally fails to accurately disclose the total amount of sales or rentals or the amount of tax to be paid, as imposed under this Ordinance, shall be considered a separate offense.

(B) Any person who violates any provision of this Ordinance shall have his municipal non-property sales tax permit, tax number and business registration, if applicable, revoked. The City Clerk shall send written notice of revocation of said permit and/or registration to the permit holder by mailing the same by certified mail to the address given on the permit application. The permit holder shall have ten (10) days from the date said notice is mailed to file a written request of appeal with the City Council, challenging said revocation. If no appeal is timely made said revocation becomes final. Whenever a person subject to this Ordinance has had said permit and tax number revoked, the City Clerk shall not reissue said permit nor issue a new permit to said person until said person places with the City Clerk a bond or other sufficient security in the amount equal to three (3) times actual, determined, or estimated average monthly amount of tax payable by such person pursuant to this Ordinance.

(C) The City Clerk, whenever it is deemed necessary to ensure compliance with this Ordinance, may require any person subject to this Ordinance to place with the City Clerk such security as the City Clerk may determine. The amount of said security shall not be greater than three (3) times the estimated average monthly amount payable by such persons pursuant to this Ordinance. The amount of the security may be increased or decreased by the City Clerk at any time, subject to the limitations set forth above.

(D) Any person who violates any provision of this Ordinance shall have all municipal non-property sales tax permits, business registrations and municipal beer/wine licensees) revoked.

(E) Any amount of tax due under this Ordinance for which a person fails to report or accurately compute, shall become a lien upon the property of said taxpayer on the date that the same becomes due, and the City may seek to enforce said lien and collect all taxes and interest due, together with the reasonable costs of collection, including attorney's fees, in a court of competent jurisdiction.

(F) For the purposes of proper administration of this Ordinance, and to prevent evasion of said non-property sales taxes, the burden of proving that a sale or rental is not a sale under this Ordinance is upon the person who makes the sale or rental in question.

SECTION 19. PENALTY CHARGES.

(A) Any person who is required to collect and pay over any tax imposed by this Ordinance and fails to pay over to the City the same when due shall be liable for and pay a penalty charge equal to five percent (5%) of the tax not paid, or a minimum of $10,000.00, whichever is greater. The City Clerk shall assess and collect said fee at the time any delinquent tax payment is tendered. The taxpayer shall have ten (10) days from the date payment is made to file a written appeal with the City Council challenging said penalty determination. If no appeal is timely made as herein provided, said penalty determination shall be final.

(B) Any person who is found guilty of a misdemeanor in a court of competent jurisdiction for intentionally violating any provision of this Ordinance, in addition to other penalties provided by law, shall be liable to a penalty equal to the amount of the tax evaded, or not collected, or not accounted for or paid over. The City Clerk shall determine and assess such penalties, and the same shall become due and payable upon notice and demand from the City Clerk. The City Clerk shall send written notice of such penalty charge to the permit holder by mailing the same by certified mail to the address given on the permit application.

SECTION 20. EXEMPTIONS.

Only those transactions which are exempted from the taxes imposed by the State of Idaho pursuant to the Idaho Sales Tax Act, as that Act may be amended, are also exempt from the provisions of this Ordinance.

SECTION 21. CONFIDENTIALITY OF INFORMATION.

(A) No officer, agent or employee of the City shall divulge or make known to any persons, in any manner, except pursuant to the order of a court of competent jurisdiction, any information whatsoever submitted or obtained, directly or indirectly, pursuant to this Ordinance, or to permit any non-property tax return or information submitted with regard thereto, or any copy thereof, or any paper or book so obtained, to be seen or examined by any person except as provided by law; provided that in any action or proceeding brought for the collection, remission, cancellation, or refund of the whole or any part of a tax imposed under this Ordinance, or for enforcing the penalties prescribed for making false or fraudulent returns, any and all information contained in or provided with said returns may be made accessible to the elected and appointed officials, officers, and representatives of the City charged with enforcing or defending the same, all such returns, information, statements and correspondence relating thereto may be produced into evidence in any action, civil or criminal, directly pertaining to such returns or the tax imposed on the basis of such returns.

(B) The Swan Valley City Council, under such rules and provisions as it may prescribe, may permit, notwithstanding the provisions of this Ordinance as to confidentiality, the Commissioner of the Internal Revenue Service of the United States or his authorized representative or the proper officer of any state imposing a tax to inspect the non-property tax returns or information provided or obtained in connection therewith, or may furnish to such officer, or his authorized agent, copies or an abstract thereof.

(C) Nothing in this Ordinance shall prohibit a seller required to remit tax, or his authorized representative, upon proper identification, from inspecting and copying his own non-property tax returns and information supplied therewith.

SECTION 22 SEVERABILITY

It is hereby declared to be the legislative intent of the Swan Valley City Council that the provisions, and parts thereof, of this Ordinance shall be severable. Should any section, subsection, paragraph, clause or phrase of this Ordinance, or any particular application thereof, be declared invalid or unconstitutional for any reason by a court of competent jurisdiction, such decision shall not affect the remaining portions of said section, subsection, paragraph, clause or phrase of this Ordinance.

SECTION 23. REPEALER CLAUSE.

This Ordinance shall repeal any other ordinances or parts thereof in conflict herewith.

SECTION 24. EFFECTIVE DATE OF THIS ORDINANCE.

This Ordinance shall be in full force and effect on January 1, 2027, after voter approval, passage by the City Council and approval by Mayor, and publication according to law prior to January 1,2027.

EXHIBIT A
CITY OF SWAN VALLEY
SALES TAX SCHEDULE BRACKET SYSTEM: 3% RATE

Effective Date: January 1, 2027

$0.01 to $0.24 $0.00

$0.25 to $0.74 $0.01

$0.75 to $0.99 $0.02

Each whole dollar $0.03

EXHIBIT B

CITY OF SWAN VALLEY

SALES
TAX SCHEDULE BRACKET SYSTEM:1% RATE

Effective Date: January 1, 2027

$0.01 to $0.51 $0 .00

$0.52 to $0.99 $0.01

Each whole dollar $0.01

APPROVED BY THE VOTERS OF THE CITY OF SWAN VALLEY ON THE 3rd DAY OF NOVEMBER, 2026.

PASSED BY THE CITY COUNCIL AND THE MAYOR OF THE CITY OF SWAN VALLEY, IDAHO THIS 10 DAY OF Aug, 2026

City of Swan Valley - 1947 CORPORATE ****** SEAL BONNEVILLE COUNTY

Cameron Manwaring - Mayor

ATTEST

Michelle Liss – City Clerk