SUMMARY FOR PUBLICATION OF CITY OF SUN VALLEY ORDINANCE NO. 507

Pursuant to Idaho Code Section 50-901A, the City of Sun Valley, Idaho summarizes City of Sun Valley Ordinance No. 507, enacted on March 2, 2017, as follows:

1. The name of the City is the City of Sun Valley, Idaho
2. Formal Identification of Ordinance: City of Sun Valley Ordinance No. 507.
3. Descriptive Title: An Ordinance Providing for a One Percent (1%) Non-property Local Option Tax to Benefit Air Services
4. Summary of Ordinance: This ordinance provides for a one percent (1%) non-property local option tax to benefit air services to the Sun Valley area.
5. Summary of Principal Provisions of Ordinance No. 507:
   a. The City of Sun Valley imposes and collects an additional one percent (1%) tax on the sales price of all transactions: furnishing, preparing, or serving food or drink, non-depreciable goods and services directly consumed by customers; admission to a place or event in the City, the use of property or facilities for recreation, including golf facilities but excluding ski lift facilities; providing sleeping accommodations for a period of thirty (30) days or less; lease or rental of tangible personal property; intrastate transportation for hire by air of freight or passengers, except (1) as part of a regularly scheduled flight by a certified air carrier, under authority of the United States, or (2) when providing air ambulance services; any sale regardless where generated for admission to a place or event in Sun Valley; any sale, regardless where generated for use or privilege of using tangible personal property or facilities for recreation in Sun Valley; producing, fabricating, processing, printing, or imprinting of tangible personal property for consumers who furnish, either directly or indirectly the tangible personal property used in producing, fabricating, processing, printing, or imprinting; a transfer of possession of property where the seller retains the title as security of the payment of the sales prices; a transfer of the title or possession of tangible personal property which has been produced, fabricated, or printed to the special order of the customer, or of any publication; on the sales price of sales of ski lift tickets and season ski lift passes; on any room occupancy charge on receipts from all short-term rental (30 days or less) charges for hotel-motel rooms, condominium units, tourist homes, or other sleeping accommodations; and on 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 Sun Valley.
   b. Calculation and collection provisions.

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c. Duration of five (5) years: January 1, 2019 to January 1, 2024.
d. The purpose of the revenues from said tax are to maintain and increase service to Friedman Memorial Airport.
e. Provisions for collections, audits, deficiencies, appeals, collections, enforcement, refunds, limitations, and interest.
f. Penalties provided for: A violation of the ordinance is a misdemeanor punishable by up to one (1) year in jail and/or a three hundred dollar ($300.00) fine, or both. Each failure to disclose or pay over the tax is a separate offense. A violator shall have his or her permit and tax numbers revoked.
g. Effective Date: January 1, 2019

6. The full text of City of Sun Valley Ordinance No. 507 is available at Sun Valley City Hall, 81 Elkhorn Road, Sun Valley, Idaho 83353.

City Attorney Statement Pursuant to Idaho Code Section 50-901A(3)

I, Matthew A. Johnson, duly appointed City Attorney for the City of Sun Valley, Idaho, certify that the above summary is true and complete and provides adequate notice to the public.

Dated: 3/21/17

Matthew A. Johnson
City Attorney for City of Sun Valley, Idaho