

ORDINANCE NO. 623

AN ORDINANCE OF THE CITY OF KELLOGG, SHOSHONE COUNTY, IDAHO, AMENDING ORDINANCE 574, WHICH PROVIDES FOR THE IMPOSITION OF A LOCAL OPTION NON-PROPERTY TAX (LOT); AMENDING KELLOGG MUNICIPAL CODE TO ADD AUTHORIZED USES, INCREASE LOCAL OPTION NON-PROPERTY TAXES ON HOTEL-MOTELS ROOM OCCUPANCY CHARGES, TO INCREASE PENALTIES ON UNPAID LOCAL OPTION NON-PROPERTY TAXES AND ESTABLISH A DURATION OF TEN (10) YEARS; PROVIDING FOR SEVERABILITY; PROVIDING FOR PUBLICATION; PROVIDING FOR A REPEALER CLAUSE AND EFFECTIVE DATE.

WHEREAS, the City of Kellogg is authorized to collect certain local option taxes pursuant to Ordinance 574 and;

WHEREAS, the City of Kellogg has determined it is in the best interests of the public to amend Ordinance 574 to provide for an increase to the local option non-property tax for existing uses and City parks and rights-of-way, and increase penalties for unpaid taxes and;

WHEREAS, the City of Kellogg desires to amend Ordinance 574 to assess its local option non-property tax for a period of ten (10) years for the purposes set forth in the Ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF KELLOGG, IDAHO:

SECTION 1. City of Kellogg City Code Chapter 17 is amended as follows:

1-17-2: IMPOSITION AND RATE OF HOTEL-MOTEL ROOM OCCUPANCY TAX:

- A. A hotel-motel room occupancy charge tax is hereby imposed at the rate of five and one-half percent (5.5%) on room occupancy charge (30 days or less) for each hotel- motel room rented or leased within the city limits. Said room occupancy tax shall apply to, be computed on and collected on, all room occupancy charge, including all credit, installment, conditional or similar rental or lease fees, at the time the fee for rental is charged. Said room occupancy tax shall be collected by the owner of said property or the owner's authorized agent from the renter or lessee.

1-17-3: DURATION OF TAXES:

The local option non-property tax authorized and collected under this chapter is hereby imposed for a period of ten (10) years from the effective date hereof.

1-17-4: PURPOSES FOR WHICH THE REVENUES SHALL BE USED:

The non-property tax revenue derived from and collected under this chapter shall be uses for the following purposes:

- A. Maintenance of City street system and related projects;
- B. Matching grant funds;
- C. Any revenues received in excess of the budget amount will be placed in a designated property relief fund
- D. Actual cost of collecting and administering the tax (to be retained by the City)
- E. City parks
- F. Maintenance of public rights-of-way

1-17-8: METHOD FOR PAYMENT AND REPORTING

C. Any permittee who is required to collect and pay over to the city any tax imposed by this chapter and fails or refuses to pay the same when due in accordance with this chapter, shall be liable for a penalty on the tax not paid. Said penalty shall be equal to ten percent (10%) of the tax not paid, or a minimum of ten dollars (\$10.00) (whichever is greater). The city treasurer shall assess and collect said fee at the time any delinquent tax payment is tendered. The permittee may

appeal this determination pursuant to section 1-17-11 of this chapter. If no appeal is timely made as herein provided, said penalty determination shall be final.

SECTION 2. SEVERABILITY CLAUSE. If any paragraph, part, section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be invalid for any reason by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

SECTION 3. PUBLICATION. This Ordinance shall be published once in the official newspaper of the City.

SECTION 4. REPEALER CLAUSE. All City code sections, ordinances or resolutions or parts thereof, which are in conflict herewith are hereby repealed.

SECTION 5. EFFECTIVE DATE. This Ordinance shall be in full force and effect on June 1st, 2023, after voter approval, passage by City Council and Mayor, and publication according to law.

PASSED BY THE CITY COUNCIL OF THE CITY OF KELLOGG, IDAHO, and approved by the Mayor this 8th day of March 2023.

Mac Pooler, Mayor

ATTEST:

Bobbyjean Jurkovich
City Clerk/Treasurer