

CITY OF TETONIA  
ORDINANCE 2025-05

**LOCAL OPTION NON-PROPERTY SALES TAX**

AN ORDINANCE OF THE CITY OF TETONIA, TETON COUNTY, IDAHO, FINDING THAT THE CITY HAS SIGNIFICANT ECONOMIC DEPENDENCE ON VISITORS AND TRAVELERS; PROVIDING FOR DEFINITIONS; PROVIDING FOR THE IMPOSITION OF CERTAIN NON PROPERTY TAXES, TO-WIT; AN ADDITIONAL FIVE PERCENT (5%) OCCUPANCY TAX ON LODGING RENTALS; A THREE PERCENT (3%) TAX ON LIQUOR BY THE DRINK; A ONE PERCENT (1%) TAX ON PREPARED MEALS; A ONE HALF PERCENT (1/2%) 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 THREE CATEGORIES; PROVIDING FOR A TEN (10) 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 TREASURER TO ADMINISTER, REGULATE, AND COLLECT SAID NON-PROPERTY TAXES; CREATING A PROPERTY TAX RELIEF FUND; PROVIDING FOR PERMITS AND ISSUANCE; PROVIDING METHOD OF PAYMENT OF TAXES, AUDITS, DEFICIENCY DETERMINATIONS; RE-DETERMINATIONS OF DEFICIENCY, APPEALS, INTERESTS ON DEFICIENCY, COLLECTIONS AND ENFORCEMENT; REFUNDS LIMITATIONS AND INTEREST; PROVIDING FOR RESPONSIBILITY OF PAYMENT OF TAXES; ESTABLISHING SUCCESSOR'S LIABILITY; PROVIDING FOR GENERAL ADMINISTRATION AND ENFORCEMENT; PROVIDING PENALTIES AND PENALTY CHARGES; PROVIDING EXEMPTIONS; PROVIDING CONFIDENTIALITY OF INFORMATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL; AND, PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF TETONIA, IDAHO:

**SECTION 1: FINDING**

The City Council of the City of Tetonina hereby finds that the City has a population not in excess of 10,000 according to the most recent census and is a City that derives the major portion of its economic well-being from people catering to recreational needs and meeting needs of people traveling to the City for an extended period of time; that the City has a significant economic dependence upon visitors and travelers passing through or staying in the City; and, that said visitors and travelers require services of said City which places an undue burden upon the taxpayers of said City.

**SECTION 2: DEFINITIONS**

For the purpose of this Ordinance, the following terms, phrases, words and derivations shall have the meaning given herein.

**A. LODGING RENTAL:** Means and includes any business including hotels, motels, hotel rooms, motel rooms, condominiums, homes, rooms, campgrounds, or any other residential unit or business that rents or leases for occupancy temporary or short term lodging, sleeping accommodations, or recreation vehicle spaces to individuals with or without meals, for a period of thirty (30) days or less.

**B. LODGING OCCUPANCY CHARGE:** The term “Lodging Occupancy Charge” means and includes the total Sales Price for the rental use or temporary occupancy of a Lodging Rental.

**C. IN THE CITY OF TETONIA:** The term means within the municipal boundaries of the City of Teton, Teton County, Idaho.

**D. LIQUOR BY THE DRINK:** This means the retail sale of alcohol for consumption on licensed and/or catered premises. Includes, without limitation:

Alcohol: The product of the distillation of any fermented liquor is rectified either once or more often, whatever may be the origin or synthetic ethyl alcohol.

Spirits: Any beverage which contains alcohol obtained by distillation mixed with drinkable water and other substances in solution, including, among other things, brandy, rum, gin, and whiskey.

Wine: Any alcoholic beverage obtained by the fermentation of natural sugar content of fruits (grapes, apples, etc.) or other agricultural products containing sugar (honey, milk, etc.).

Beer: Any alcoholic beverage obtained from the fermentation of sugar, barley, hops, malt, yeast, and similar ingredients.

Any liquid or solid, patented or not, containing alcohol, spirits, or wine and susceptible to being consumed by a human being, for beverage purposes.

Exempt Sales: The retail sale of alcohol at special events and activities sponsored by the community or not-for-profit organizations obtaining an Idaho State Permit, whose proceeds are used for the benefit of the community, shall be considered exempt sales, and will not be subject to the City of Teton Local Option Tax.

**E. PREPARED MEALS:** The term means any food or meals prepared and sold by restaurants, cafes, and bars operating within the City. Prepared meals also include food and meals prepared by catering services or assembled, within the City of Teton. Prepared meals do not include pre-packaged or bulk foods or meals, not intended to be consumed on premise, which are sold incidental to grocery, deli, or gasoline sales.

**F. PERSON:** The term “person” includes any individual, firm, co-partnership, joint venture, association, temporary vendor, corporation, limited liability company, estate, trust, business trust, receiver, trustee, syndicate, cooperative, assignee, or any other group or combination acting as a unit.

**G. ALL OTHER TAXABLE RETAIL SALES:** The term means a sale for any purpose other than resale in the regular course of business where the sale, which includes the lease or rental of tangible personal property, is taxable under Idaho Code Section 63-3612, and includes the following exception: sales or admission fees for any event provided that the organization conducting the sale or function is exempted by Section 501(c) (3) of the Internal Revenue Code.

**H. TAXPAYER:** Any person subject to or liable for any taxes imposed by this Ordinance.

**I. 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.

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

The City of Tetonia, hereby imposes and shall collect certain local-option non-property taxes, as follows:

- An additional five percent (5%) sales tax on Lodging Occupancy Charge from all Lodging and Rentals; and,
- An additional three percent (3%) sales tax upon liquor by the drink and
- An additional one percent (1%) sales tax upon prepared meals; and
- An additional one-half percent (1/2%) sales tax on all other taxable retail sales.

The retailer shall calculate the tax upon the entire amount of purchases of the consumer made at a particular time subject to this Ordinance, and not separately upon each item purchased.

All monies collected and/or retained under the provisions of this Ordinance shall be held in trust for the City of Tetonia and for payment thereof to the City Clerk in the manner and at the times provided in this Ordinance.

### **SECTION 4: DURATION OF TAXES:**

The non-property taxes authorized and collected under this Ordinance are hereby imposed for a duration of ten (10) 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 local-option non-property tax revenue derived from and collected under this Ordinance shall be used only for the following purposes:

- A. Transportation and associated infrastructure, water, sewer, recreation, parks, visitor and municipal facility and infrastructure improvements and maintenance;
- B. Visitor service, tourism promotion and events;
- C. Grants for community services and projects
- D. Property Tax Relief Fund, as provided by Idaho State Code
- E. The direct and administrative cost to collect and enforce this tax.

"Associated infrastructure" includes but is not limited to sidewalks, pathways, curbs, gutters, green strips, traffic signs, streetlights and other infrastructure located within City right of way.

### **SECTION 6: CREATION OF A PROPERTY TAX RELIEF FUND**

Pursuant to Idaho Code 50-1045, there is hereby created a fund to be designated as the "Municipal Property Tax Relief Fund." Any revenue collected under this Ordinance in excess of the amount budgeted by the City Council for the use of said revenues shall be placed into the Municipal Property Tax

Relief Fund. Such excess revenues shall be used to replace City property taxes in ensuing fiscal year by the amount of all excess revenues placed in said Municipal Property Tax Relief Fund.

**SECTION 7: AUTHORIZATION FOR THE CLERK AND/OR TREASURER TO ADMINISTER, REGULATE AND COLLECT SAID NON-PROPERTY TAXES**

The City Clerk and/or Treasurer is hereby authorized and empowered to administer, regulate and collect payment of all non-property taxes adopted and imposed by this Ordinance. The City Clerk and/or Treasurer shall have all of the powers set forth in this Ordinance together with those additional powers necessary and proper to carry out the provisions of this Ordinance. This City of Tetonia shall have the right to review and audit the records of collection thereof and returns of taxpayers relating to this tax.

**SECTION 8: PERMITS REQUIRED AND ISSUANCE OF PERMITS**

**A.** Every person desiring to engage in or conduct business of a Lodging Rental; to sell liquor by the drink or prepared meals, or to sell any other taxable retail product, within the City shall file with the City Clerk an application for a City of Tetonia local-option non-property tax permit for each place of business. A separate permit is required for each place of business within the City. 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 such other information as the City Clerk may require. The application shall be signed by the owner, if they are a natural; or in the case of an association or partnership, by a member or partner, 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 that meets the requirements set out 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 a municipal non-property 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 9. FILING AND REMITTANCE OF TAXES**

**A.** The taxes imposed by this Ordinance shall be computed and paid for each calendar month unless said person has been permitted in writing by the Idaho State Tax Commission to file quarterly sales or use tax returns. Said taxes are due and payable to the City Clerk on or before the 20th day of the succeeding month. The amount of tax paid shall be computed on all sales subject to taxation under this Ordinance. Each person required to hold a City of Tetonia local-

option non-property tax permit and number shall file a City of Tetonia local-option non-property tax return and a copy of their Idaho State Sales Tax return for the month at the same time said taxes are paid to the City Clerk unless said person has been permitted in writing by the Idaho State Tax Commission to file quarterly sales or use tax returns. Persons who have been permitted to file other than monthly returns shall notify the City Clerk in writing and the City Clerk may require reporting State Tax returns over some other period.

**B.** The first payment of taxes under this Ordinance shall be due and payable together on the 20<sup>th</sup> day of February, 2026, for that period beginning January 1, 2026 and ending December 31, 2036 thereafter.

**C.** A City of Tetonia local-option non-property tax return shall be filed each and every month, or quarter if authorized by the Idaho State Tax Commission and the City of Tetonia, 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 required to file the return or by a duly authorized agent.

**D.** A valid sales tax exemption certificate issued by the Idaho State Tax Commission upon filing a copy of 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 10. AUDITS – DEFICIENCY DETERMINATIONS**

**A.** The City Treasurer 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 Treasurer may compute and determine the amount of tax due upon the basis of facts obtained from such information within its 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 Treasurer may offset overpayment 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's possession.

**C.** The City Treasurer shall give written notice of its determination and the amount of its deficiency, including interest, at the rate of twelve percent (12%) 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 to the address furnished in then non-property tax permit application.

#### **SECTION 11. REDETERMINATION OF DEFICIENCY**

**A.** Any person against whom a deficiency is made under this Ordinance, or any person directly interested, may petition in writing for a re-determination within thirty (30) days after service

upon the person of notice thereof. If the petition for re-determination is not filed within the thirty (30) day period, the determination becomes final at the expiration of the period.

**B.** If a petition for re-determination is filed within the thirty (30) day period the City Council shall reconsider the determination and, if the person so requests in the petition, grant the person an oral hearing and give said person 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 Clerk in said person's application for a local non-property tax permit.

## **SECTION 12. APPEALS, INTEREST ON DEFECIENCY:**

**A.** When a re-determination is made, the City Clerk/Treasurer shall give notice to the taxpayer against whom the re-determination is made. Within thirty (30) days of the date upon which such notice of re-determination 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's re-determination. An appeal from the re-determination shall be made in accordance with the laws of the state of Idaho with regard to claims against municipalities.

**B.** There shall be no right of review to the City Council nor to the District Court on the determination of taxes due made unless a re-determination has been timely filed. No assessment of a deficiency in respect to the tax imposed by this Ordinance or proceeding to collect for its collection shall be made, begun, or prosecuted until such notice has been mailed to the taxpayer and expiration of such thirty (30) day period after notice or re-determination, nor if a protest is filed until a decision on the protest becomes final. If the taxpayer does not protest 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.

**C.** Interest upon any deficiency shall be assessed at the same time as the deficiency and shall become due and payable upon notice and demand and shall be collected as part of the tax at the rate of twelve percent (12%) per annum from the date prescribed for payment of the tax.

## **SECTION 13. COLLECTIONS AND ENFORCEMENT**

As soon as practical after monthly or quarterly municipal non-property sales tax return and payment is files, 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 names 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 14. 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 refunded 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 a period a claim therefore is filed 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 15: 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, as an official employee of the corporation, or on behalf of a partnership, as a member employee of the partnership shall be personally liable for payment of such tax, plus penalties and interest.

#### **SECTION 16: PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION**

**A.** The amount of taxes imposed under this Ordinance shall 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 collection 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 may be begun without assessment, at any time within three (3) years after the date of the discovery of the facts constituting the fraud.

#### **SECTION 17: SUCCESSOR'S LIABILITY**

A. If a 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 18. GENERAL ADMINISTRATION BY CITY CLERK/TREASURER**

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 the 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 Tetonia 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/Treasurer, or any person authorized in writing by the Clerk/Treasurer, 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 the latter, or by agreement with the City Clerk to visit the place where the records are kept, and there audit such records.

#### **SECTION 19. 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 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 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 insure 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 person 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 permits, business registrations and municipal beer/wine license(s) 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 purpose 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 20: 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, 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 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 21: EXEMPTIONS**

**A.** 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 22: 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 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 Tetonia 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 property identification, from inspecting and copying his own non-property tax returns and information supplied therewith.

#### **SECTION 23: SEVERABILITY**

It is hereby declared to be the legislative intent of the Tetonia 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 24: REPEALER CLAUSE**

All Ordinances or parts thereof in conflict herewith are hereby repealed.

**SECTION 25: EFFECTIVE DATE**

This Ordinance shall be in full force and effect on January 1<sup>st</sup>, 2026, after voter approval, passage by City Council and Mayor, and publication according to law as of 01/01/2026.

APPROVED BY THE VOTERS OF THE CITY OF TETONIA ON THE 4<sup>TH</sup> DAY OF NOVEMBER, 2025.

PASSED BY THE CITY COUNCIL OF THE CITY OF TETONIA, IDAHO this 9<sup>th</sup> DAY OF DECEMBER, 2025.

APPROVED BY THE MAYOR OF THE CITY OF TETONIA, IDAHO this 9<sup>th</sup> DAY OF DECEMBER, 2025.

\_\_\_\_\_  
Brent Schindler, Mayor

ATTEST: \_\_\_\_\_  
Jacquelyn M. Beard, City Clerk

**EXHIBIT A  
CITY OF TETONIA  
SALES TAX SCHEDULE  
BRACKET SYSTEM: 0.5% (1/2%) RATE  
Effective Date: January 1<sup>st</sup>, 2026**

\$0.01 to \$0.49	\$0.00
\$0.50 to \$0.99	\$0.00
\$1.00 to \$5.00	\$0.02
\$5.01 to \$10.00	\$0.05
\$10.01 to \$20.00	\$0.10
\$20.01 to \$25.00	\$0.12
\$25.01 to \$30.00	\$0.15
\$30.01 to \$40.00	\$0.20
\$40.01 to \$50.00	\$0.25
\$50.01 to \$60.00	\$0.30
\$60.01 to \$75.00	\$0.37
\$75.01 to \$90.00	\$0.45
\$90.01 to \$100.00	\$0.50

**EXHIBIT A  
CITY OF TETONIA  
SALES TAX SCHEDULE  
BRACKET SYSTEM: 1 % RATE  
Effective Date: January 1<sup>st</sup>, 2026**

\$0.01 to \$0.49	\$0.00
\$0.50 to \$0.99	\$0.01
Each Whole Dollar	\$0.01

**EXHIBIT A  
CITY OF TETONIA  
SALES TAX SCHEDULE  
BRACKET SYSTEM: 3 % RATE  
Effective Date: January 1<sup>st</sup>, 2026**

\$0.01 to \$0.16	\$0.00
\$0.17 to \$0.49	\$0.01
\$0.50 to \$0.83	\$0.02
\$0.84 to \$1.00	\$0.03
Each whole dollar	\$0.03

**EXHIBIT A**  
**CITY OF TETONIA**  
**SALES TAX SCHEDULE**  
**BRACKET SYSTEM: 5 % RATE**  
**Effective Date: January 1<sup>st</sup>, 2026**

\$0.01 to \$0.50	\$0.02
\$0.51 to \$1.00	\$0.05
Each whole Dollar	\$0.05