



Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 50
MUNICIPAL CORPORATIONS
CHAPTER 10
FINANCES

50-1046. CITY LOCAL-OPTION NONPROPERTY TAXES PERMITTED BY SIXTY PER CENT MAJORITY VOTE. A sixty per cent (60%) majority of the voters of any resort city voting on the question may approve and, upon such approval, any city may adopt, implement, and collect, subject to the provisions of this act, the following city local-option nonproperty taxes: (a) an occupancy tax upon hotel, motel, and other sleeping accommodations rented or leased for a period of thirty (30) days or less; (b) a tax upon liquor by-the-drink, wine and beer sold at retail for consumption on the licensed premises; and (c) a sales tax upon part or all of sales subject to taxation under chapter 36, title 63, Idaho Code.

History:

[50-1046, added 1978, ch. 261, sec. 4, p. 568; am. 1984, ch. 225, sec. 1, p. 542.]

How current is this law?