No: 26-
Date: August 19,2026

RESOLUTION
OF THE CITY COUNCIL
CITY OF SANDPOINT

TITLE: NOVEMBER 3, 2026, ELECTION BALLOT QUESTION - CITY OF SANDPOINT LOCAL OPTION SALES TAX

WHEREAS: Idaho Code § 50-1046 authorizes qualifying resort cities to adopt a local option non-property sales tax upon approval by at least sixty percent (60%) of the qualified electors voting on the question;

WHEREAS: According to the most recent decennial census, the population of the City of Sandpoint does not exceed ten thousand (10,000);

WHEREAS: The City of Sandpoint currently qualifies as a resort city authorized to seek voter approval of a Local Option Sales Tax under Idaho law;

WHEREAS: City Council seeks a decision by Sandpoint voters as to whether the City should adopt an ordinance implementing a new local sales tax;

WHEREAS: The Sandpoint Multimodal Transportation Master Plan identified a substantial backlog of streets in poor or very poor condition and recommended increasing the City's annual investment in pavement preservation, rehabilitation, and reconstruction;

WHEREAS: The Multimodal Transportation Master Plan also identified needs related to existing sidewalks, pedestrian facilities, bicycle facilities, pathways, and completion of the City's nonmotorized transportation network;

WHEREAS: The City has increased its annual investment in street pavement, sidewalk, and pathway projects, but existing revenues are insufficient to address identified transportation infrastructure needs within a reasonable period;

WHEREAS: The City conducted a community survey to identify public priorities regarding a potential Local Option Sales Tax and the use of any resulting revenues;

WHEREAS: The survey found that the highest public priority is the maintenance, rehabilitation, and preservation of existing streets, sidewalks, and related transportation infrastructure within a reasonable period;

WHEREAS: Survey respondents consistently identified pavement condition, pothole repair, sidewalks, pedestrian safety, and infrastructure maintenance as the City's highest capital priorities;

WHEREAS: The survey also demonstrated meaningful support for targeted waterfront, park, trail, pathway, and open-space improvements, particularly where such projects expand public access and strengthen connections to the City's pedestrian, bicycle, and transportation network;

WHEREAS: The survey further found that public support depends primarily upon clearly identified projects, dedicated use of revenues, annual public reporting, and strong fiscal accountability;

WHEREAS: The City has significant ongoing needs for street rehabilitation, pavement preservation, sidewalk improvements, pedestrian accessibility, bicycle connectivity, and related stormwater infrastructure;

WHEREAS: The City Council finds that a Local Option Sales Tax would provide an opportunity to fund needed infrastructure improvements while allowing visitors and non-residents who benefit from City services to share in those costs; and

WHEREAS: The City Council further finds that a 10-year authorization provides a reasonable balance between completing meaningful infrastructure improvements and providing a defined sunset for the tax.

NOW, THEREFORE, BE IT RESOLVED THAT: A Local Option Non-Property Sales Tax election shall be held in conjunction with the **November 3, 2026, General Election** pursuant to Idaho Code § 50-1046.

BE IT FURTHER RESOLVED THAT: The following question shall be placed on the ballot and submitted to the qualified electors of the City of Sandpoint.

LOCAL OPTION NON-PROPERTY 1% CITY SALES TAX
CITY OF SANDPOINT, STATE OF IDAHO
NOVEMBER 3, 2026

INSTRUCTIONS TO VOTERS:

To vote on the following question, fill in the square according to the way you want to vote on the question. If you, by mistake or accident, mark, tear, or deface, or otherwise mutilate this ballot, return it to the election judges and obtain another ballot.

QUESTION: Shall the City of Sandpoint, Bonner County, Idaho, adopt an ordinance providing for a 1% local option sales tax to be implemented and effective from January 1, 2027, through December 31, 2036.

This tax will be applicable to all sales, except occupancy sales subject to taxation under Chapter 36 of Title 63, Idaho Code. Per Idaho Code, any excess revenue received will be placed in a designated property tax relief fund. The City will use revenues from the tax to cover the actual cost of collecting and administering the tax.

After administrative costs, revenues from this proposed tax, the amount of which is unknown, will be allocated to the following:

a) 90%: Maintaining, repairing, reconstructing, and improving the City's streets, including related drainage and safety improvements, and;
b) 10%: Maintaining, repairing, improving, and constructing sidewalks, pedestrian crossings, bicycle facilities, pathways, trail, and improvements that connect to the City's transportation network.

On the issue of a 1% local option sales tax:

IN FAVOR………………………………………….. ☐

AGAINST………………………………………….. ☐

This Resolution was approved by unanimous vote of the Sandpoint City Council during a duly-noticed public meeting held ___________, 2026.

Jeremy Grimm, Mayor

ATTEST:

Meri Jane Bohn, City Clerk