



**ORDINANCE NO. 136**

**AN ORDINANCE FOR THE RAISING OF REVENUE BY LEVYING AND COLLECTING A LICENSE TAX ON CERTAIN OCCUPATIONS, TRADES, BUSINESSES, VOCATIONS, EMPLOYMENTS TRANSACTED ENGAGED IN, EXERCISED, OR CARRIED ON WITHIN THE CORPORATE LIMITS OF THE CITY OF REXBURG, FREMONT COUNTY, STATE OF IDAHO, FIXING THE AMOUNT OF LICENSE TAX TO BE CHARGED FOR EACH OCCUPATION, TRADE, BUSINESS, VOCATION, OR EMPLOYMENT, PRESCRIBING THE MANNER OF PAYING SAID LICENSE TAX AND FIXING THE LENGTH OF TIME FOR WHICH SAID LICENSE TAX SHALL APPLY, PRESCRIBING THE MANNER OF ASCERTAINING THE CLASS TO WHICH CERTAIN BUSINESSES BELONG, REGULATING THE MANNER OF ISSUING AND THE USE OF LICENSE CERTIFICATES ISSUED TO THE PROVISIONS OF THIS ORDINANCE.**

PROVIDING penalties for the violation of this Ordinance and repealing all Ordinance or parts of Ordinances in conflict herewith;

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF REXBURG, COUNTY OF MADISON, STATE OF IDAHO:

**SECTION I:** Hereafter it shall be unlawful for any person, persons, company, corporation, or association to do, transact, exercise, engage in or carry on either directly or indirectly within the corporate limits of the City of Rexburg, Idaho, any trade, business, vocation, occupation, or employment, for which a License Tax is hereafter required to be paid without first having paid said License Tax.

**SECTION II:** Hereafter the following License Tax shall be due and paid to the City of Rexburg, Idaho, for the following named kinds of trades, businesses, occupations, vocations, or employments, transacted, exercised, engaged in, or carried on either directly or indirectly by any person, persons, company, corporation, or association with said City of Rexburg, Idaho, as providing in the following sections, to-wit:

**SECTION III:** 1. Every person, persons, company, corporation or association engaged in the general banking business must pay a License Tax of \$15.00 per quarter.

2. Every person, persons, company, corporation or association engaged in the business of furnishing and supplying water for private, domestic, or public use must pay a License Tax of \$18.00 per quarter.

3. Every person, persons, company, corporation or association engaged in the business of furnishing and supplying electric power, light or heat must pay a License Tax of \$18.00 per quarter.

4. Every person, persons, company, corporation or association engaged in the business of operating and running any telephone system or systems line or lines must pay a License Tax of \$18.00 per quarter.

5. Every person, persons, company, corporation or association engaged in the business of abstracting, guaranteeing, or perfecting titles must pay a License Tax of \$5.00 per quarter.

6. Every person, persons, company, corporation or association engaged in the business of furnishing private or official Bonds to any person or persons must pass a License Tax of \$1.00 per quarter.

7. Every person, persons, company, corporation or association engaged in the business of printing or publishing any newspaper, periodical, or publication or of doing commercial job printing must pay a License Tax of \$3.00 per quarter.

8. Every person, persons, company, corporation or association engaged in the business of negotiating loans and not in the general banking business must pay a License Tax of \$3.00 per quarter.

9. Every person, persons, company, corporation or association engaged in the business of collecting or running and operating a collection business must pay a License Tax of \$3.00 per quarter.

10. Every person, persons, company, corporation or association engaged in the business of manufacturing of soft or temperance drinks of any kind must pay a License Tax of \$5.00 per quarter.

11. Every person, persons, company, corporation or association engaged in the business of manufacturing cigars must pay a License Tax of \$2.50 per quarter.

12. Every person, persons, company, corporation or association engaged in the business of manufacturing patent medicines and extracts must pay a License Tax of \$4.00 per quarter.

13. Every person, persons, company, corporation or association engaged in the business of operating, running, or keeping a hotel, rooming or lodging house must pay a License Tax as follows:

- A. For each hotel a License Tax of \$6.00 per quarter.
- B. For each rooming house or lodging house a License Tax of \$3.00 per quarter provided however, that no License Tax shall be required of any proprietor or operator of any lodging or rooming house wherein the numbers of rooms kept are less than five.

**SECTION IV:** Every person, persons, association or corporation who or which at a fixed place of business in the City of Rexburg, sells, vends, any of the following named goods, wares merchandise or produce or engage in or conducts any of the following named lines of business shall pay a License Tax as hereinafter specified, to-wit;

1. Every General Merchandise vehicle or implement house department store or other business of any kind dealing in more than one class of merchandise as specified in this ordinance, shall pay a License Tax equal to all the License Tax on each class as specified in this ordinance, and the amount of License Tax on each class of goods shall be stated on the face of each certificate.

2. Every dealer in groceries, flour and salt shall pay a License Tax of \$6.00 per quarter.

3. Every dealer in shelf hardware shall pay a License Tax of \$2.00 per quarter.

4. Every dealer in gents furnishings shall pay a License Tax of \$6.00 per quarter.

5. Every dealer in dry goods shall pay a License Tax of \$5.00 per quarter.

6. Every dealer in ladies furnishings shall pay a License Tax of \$4.00 per quarter.

7. Every dealer in furniture and carpets shall pay a License Tax of \$5.00 per quarter.

8. Every dealer in undertaking goods shall pay a License Tax of \$4.00 per quarter.

9. Every produce dealer, commission merchant and grain dealer buying or selling or dealing in grain, hay, potatoes, or produce of any kind, must pay a License Tax of \$5.00 per quarter.

10. Every coal dealer, buying, selling and dealing in coal must pay a license tax of \$3.50 per quarter.

11. Every dealer in lumber and building material and who either does or does not operate a planing mill in connection with his business must pay a License Tax of \$15.00 per quarter.

12. Every dealer in gasoline, oils and grease must pay a License Tax of \$2.50 per quarter.

13. Every dealer in musical instruments, music and musical supplies must pay a License Tax of \$4.00 per quarter.

14. Every dealer in light and heavy hardware must pay a License Tax of \$5.00 per quarter.

15. Every dealer in confectionery, fruit, cigars, tobacco, ice cream, and soft or temperance drinks including soda fountain, must pay a License Tax of \$5.00 per quarter.

16. Every dealer in paint, painters supplies and wall paper must pay a License Tax of \$2.50 per quarter.

17. Every butcher shop or dealer in meats and green groceries must pay a License Tax of \$9.00 per quarter.

18. Every person operating or running a tannery or taxidermist business must pay a License Tax of \$4.00 per quarter.

19. Every shoe repair shop must pay a License Tax of \$1.50 per quarter.

20. Every dealer in boots and shoes exclusively must pay a License Tax of \$5.00 per quarter.
21. Every dealer in plumbing and electrical supplies including bath tubs and toilet fixtures must pay a License Tax of \$5.00 per quarter.
22. Every restaurant or café including bakery, confectionery, cigars, tobacco, soft drinks and soda fountain or all combined, must pay a License Tax of \$9.00 per quarter.
23. Every lunch counter shall pay a License Tax of \$2.00 per quarter.
24. Every dealer in drugs, medicines, druggist, sundries, and supplies including soda water fountain must pay a License Tax of \$12.00 per quarter.
25. Every gunsmith or dealer in sporting goods must pay a License Tax of \$2.50 per quarter.
26. Every barber shop must pay a License Tax of \$3.00 per quarter for each barber chair used in the shop or place of business.
27. Each tinsmith must pay a License Tax of \$2.50 per quarter.
28. Each photograph gallery must pay a License Tax of \$2.50 per quarter.
29. Each machine shop for the manufacturing or repairing of machinery must pay a License Tax of \$6.00 per quarter.
30. Every jewelry store or dealer in jewelry must pay a License Tax of \$5.00 per quarter.
31. Every dealer in newspaper, magazines, periodicals, book, postal cards and novelties must pay a License Tax of \$7.50 per quarter.
32. Every livery or feed stable or feed yard including hack must pay a License Tax of \$7.50 per quarter.
33. Every blacksmith shop must pay a License Tax of \$4.00 per quarter.
34. Every dealer in millinery and notions must pay a License Tax of \$3.00 per quarter.
35. Every dealer in vehicles and implements must pay a License Tax of \$5.00 per quarter.
36. Every dealer in harnesses, saddles, leather or saddler must pay a License Tax of \$4.00 per quarter.
37. Every real estate, loan or insurance agent or firm dealing in real estate loans or insurance must pay a License Tax of \$4.00 per quarter.
38. Every dealer in ice must pay a License Tax of \$2.00 per quarter.

39. Every person or persons operating a pool or billiard hall must pay a License Tax of \$5.00 per quarter on each table.

40. Every person or persons operating a bowling alley or box alley must pay a License Tax of \$10.00 per quarter for each alley.

41. Every person engaged in running drays, hacks, carts or other vehicles for a business must pay a License Tax of \$5.00 per quarter.

42. Every person or persons engaged in the business of operating a theater must pay a License Tax of \$5.00 per quarter.

43. Every owner or operator of an Electric Theater (Motion Picture Theater) must pay a license tax of \$12.50 per quarter.

44. Each tent theater must pay a license tax of \$10.00 for each exhibition.

45. Every circus not including side show, must pay a license tax of \$25.00 per day.

46. Each side show with circus must pay a license tax of \$6.00 per day.

47. Each menagerie must pay a license tax of \$10.00 per day.

48. Each dog and pony show must pay a license tax of \$10.00 per day.

49. Each merrie-go-round must pay a license tax of \$5.00 per day.

50. Every person, persons, firm or corporation operating a dance hall must pay a license tax of \$3.00 per quarter.

51. Every person or persons running a skating rink must pay a license tax of \$15.00 per quarter.

52. All tint or open air show not otherwise enumerated must pay a license tax of \$3.00 for each performance.

53. Every bill poster must pay a license tax of \$2.00 per quarter.

54. Every owner or operator of a shooting gallery must pay a license tax of \$5.00 per quarter.

55. The manager or owner of any game of chance such as knife board, roulette wheel or other games of chance not otherwise specified in this ordinance must pay a license tax of \$5.00 per day.

56. Every traveling auctioneer selling his wares and merchandise must pay a license tax of \$10.00 per day.

57. Every auctioneer must pay a license tax of \$2.00 per day, providing however this shall not apply to the auctioneering of home products.

58. Every peddler selling goods by sample when the goods so represented are within the State of Idaho, must pay a license tax of \$5.00 per day.

59. Every dealer in monuments and headstones must pay a license tax of \$1.50 per quarter.

60. Each peanut or popcorn wagon operating on the streets or sidewalks must pay a license tax of \$2.50 per quarter.

61. Each owner or operator of a steam laundry must pay a license tax of \$6.00 per quarter.

62. Each operator of a hand laundry must pay a license tax of \$1.00 per quarter provided this shall not apply to dependent women doing washing and laundry.

**SECTION V** – Every person or persons practicing a profession or trade of any kind in the city of Rexburg must pay a license tax therefor as follows, to-wit:

1. Each physician or surgeon must pay a license tax of \$5.00 per quarter.
2. Each lawyer or land attorney must pay a license tax of \$5.00 per quarter.
3. Each dentist must pay a license tax of \$5.00 per quarter.
4. Each contractor and builder must pay a license tax of \$4.00 per quarter.
5. Each civil engineer or surveyor doing general public work must pay a license tax of \$2.50 per quarter.
6. Each architect must pay a license tax of \$2.50 per quarter.
7. Each optician or oculist must pay a license tax of \$3.00 per quarter.
8. Each osteopath or chiropractor must pay a license tax of \$5.00 per quarter.
9. Each contracting plumber not otherwise licensed in this ordinance must pay a license tax of \$5.00 per quarter.
10. Each contracting electrician not otherwise licensed in this ordinance must pay a license tax of \$5.00 per quarter.
11. Each tailor must pay a license tax of \$1.00 per quarter
12. Each veterinary surgeon must pay a license tax of \$2.50 per quarter.

**SECTION VI** – The license tax provided for in this ordinance shall be aid to the City Treasurer of the City of Rexburg, Idaho by the person, persons, company, association or corporation intending to engage in said business, profession, occupation or trade at or before the time of commencing or engaging in the same, and the treasurer's receipt taken therefor and from the treasurer receipt, the clerk shall issue such license certificate as is authorized in said receipt and thereafter all license taxes must be paid quarterly in advance at said Treasurer's office.

**SECTION VII** – No license tax shall be paid for a less time than one quarter except as herein otherwise provided except upon the first application and then the said license tax shall be paid for not less than the remainder of the current quarter in which it is paid, nor shall nay license be paid or any license certificate be issued to extend beyond the fiscal year in which it is paid or issued.

**SECTION VIII** – No license tax or license certificates issued pursuant to this ordinance shall be in any manner transferable or assignable or authorize any person, persons, company, association or corporation other than the one having paid said license tax and to whom said license certificate was issued to do, conduct, or carry on such business trade, occupation, vocation or employment of any person, persons, company, corporation or association having a license certificate to practice or carry on any occupation, trade, business, vocation or employment as provided for herein, shall produce said license certificate when demanded or requested to do by any officer of the City of Rexburg.

**SECTION VI** - Any person, persons, company or association or corporation who shall violate any of the provisions of the ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not less than \$5.00 nor more than \$100.00 and costs of action for each offense, and shall be committed to the city jail until such fine and costs are paid.

**SECTION X** – All ordinances and parts of ordinances in conflict with this ordinance or any part thereof are hereby repealed.

**SECTION XI** – This ordinance shall be in full force and effect from and after its passage and approval and due publication in the manner provided by law.

PASSED AND APPROVED THIS 23<sup>RD</sup> DAY OF APRIL, 1910.

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THOMAS E. RICKS

Mayor

ATTEST: \_\_\_\_\_  
W.E. GEE  
City Clerk

I hereby certify that the foregoing ordinance is a correct copy of the original ordinance.

W.E. GEE, City Clerk