



ORDINANCE NO. 228

AN ORDINANCE AMENDING SUBSECTION 7, 11, 13, OF SECTION 11, SUBSECTIONS 15, 16, 21, 22, 23, 31, 39, 40, 41, 43, 45, 48, 49, 50, 52, 55 OF SECTION 111, SUBSECTION 8A, 12 AND 13 SECTION 12, AND REPEALING SUBSECTION 14 OF SECTION 11 OF ORDINANCE NO. 136 PROVIDING FOR THE RAISING OF REVENUE BY LEVYING AND COLLECTING A LICENSE TAX ON CERTAIN OCCUPATIONS, TRADES, BUSINESS, VOCATION AND EMPLOYMENT PASSES AND APPROVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF REXBURG, APRIL 23RD, 1919.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF REXBURG;

SECTION I – That subsections 7, 11, 13, of section 11 be amended and made to read as follows:

Subsection 7 - Every person, persons, company, association or corporation engaged in the business of printing or publishing any newspaper, periodical or publication, or doing commercial job printing, must pay a license tax of \$6.00 per quarter.

Subsection 11 – Every person, persons, company, association or corporation engaged in the business of manufacturing cigars must pay a license tax of \$5.00 per quarter.

Subsection 13 – Every person, persons, firm or corporation engaged in the business of operating, running or keeping a hotel, rooming or lodging house must pay a license tax as follows:

- A. For the first five rooms \$3.00 per quarter.
- B. For each additional full rooms or subdivisions thereof \$1.00 per quarter.
- C. No license tax shall be collected where the number of rooms are less than five.

SECTION II – That subsections 15, 16, 21, 22, 23, 31, 39, 40, 41, 43, 45, 48, 49, 50, 52, 55 of Section III be amended to read as follows:

Subsection 15 – Every dealer in any or all of the following products if not otherwise provided for in this ordinance must pay a license tax \$5.00 per quarter; confectionary, tobacco, ice-cream, soft and temperance drinks.

Subsection 16 – Every dealer in paint, painter's supplies and wall paper must pay a license tax of \$4.00 per quarter.

SECTION III – That to Section III the following subsections be added:

Subsection 49A – Each Ferris Wheel must pay a license tax of \$7.50 per day.

Subsection 63 – Each storage garage must pay a license tax of \$7.50 per quarter.

Subsection 64 – Each garage with repair and machine shop must pay a license tax of \$10.00 per quarter.

Subsection 65 – Each automobile repair shop must pay a license tax of \$7.50 per quarter.

Subsection 66 – Each vulcanizing, service or battery station other than a garage must pay a license tax of \$3.00 per quarter.

Subsection 67 – Each fruit stand must pay a license tax of \$5.00 per quarter.

Subsection 68 – Every person, persons, firm or corporation, not permanently located, buying, selling or carrying in stock any merchandise of any description within the limits of the city of Rexburg and who are not otherwise provided for in this chapter must pay a license tax of \$50.00 per day for every day said person, persons, firm or corporation continues to do business within the city limits.

SECTION IV – That Subsections 4, 8, and 11 of Section IV be amended to read as follows;

Subsection 4 – Each contractor and builder must pay a license tax of \$5.00 per quarter.

Subsection 8 – Each osteopath or chiropractor must pay a license tax of \$5.00 per quarter.

Subsection 11 – Each tailor must pay a license tax of \$2.50 per quarter.

SECTION V – That Subsections 8a, 12, and 13 be added to Section IV.

Subsection 8a – That each traveling or unsettled optician or oculist must pay a license tax of \$5.00 per day.

Subsection 12 – Each contracting painter must pay a license tax of \$5.00 per quarter.

Subsection 13 – Each contracting plasterer must pay a license tax of \$5.00 per quarter.

Subsection 21 – Every dealer in plumbing supplies must pay a license tax of \$7.50 per quarter.

Subsection 22 – Every dealer in electrical supplies must pay a license tax of \$7.50 per quarter.

Subsection 23 – Every lunch counter, restaurant, grill, café, whether in connection with a hotel or not, must pay a license tax of \$9.00 per quarter.

Subsection 31 – Every dealer in newspaper, magazines, periodicals, books, postal, cards and novelties must pay a license tax of \$2.50 per quarter.

Subsection 38 – Every person, persons, firm or corporation operating a pool or billiard hall for profit must pay a license tax of \$15.00 per quarter on each table.

Subsection 40 – Every person, persons operating a bowling alley, box alley, or shooting gallery must pay a license tax of \$10.00 per quarter for each alley or gallery.

Subsection 41 – Every person, persons, firm or corporation engaged in the running of drays, backs, carts, motor or other vehicles, airplanes or other aerial crafts as a business or for hire must pay a license tax of \$5.00 per quarter.

Subsection 43 – Every owner, manager or proprietor of a motion picture theater must pay a license tax of \$12.50 per quarter.

Subsection 45 – Every circus not including side shows must pay a license tax of \$75.00 per day.

Subsection 48 – Each dog and pony show must pay a license tax of \$25.00 per day.

Subsection 49 – Each Merry-go-round must pay a license tax of \$7.00 per day.

Subsection 50 – Every person, persons, firms or corporation operating a dance hall for profit must pay a license tax of \$3.00 per quarter.

Subsection 52 – All tent or open air shows not otherwise enumerated must pay a license tax of \$5.00 for each performance.

Subsection 55 – The manager or owner of any knife board, ring board, doll game or other legalized games of chance not otherwise specified in this ordinance must pay a license tax of \$5.00 per day.

SECTION VI – That Subsection 14 of Article II and all other ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION VII – Whereas, and emergency existing therefor, this ordinance shall take effect from and after its passage, approval and publication

PASSED AND APPROVED, AUGUST 27TH, 1919.

JOHN L. BALLIF, JR.

Mayor

ATTEST: R.D. GARNER

City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF IDAHO
COUNTY OF MADISON

I, Arthur Porter Jr. do solemnly swear that I am of lawful age and am the publisher of the Rexburg Journal, a weekly newspaper printed and published at Rexburg, Idaho and have personal knowledge of all advertisements published therein that the notice of which the annexed is a printed copy was published once a week in said newspaper as follows: Commencing with the issue of Friday the 29th day of August, 1919 and ending with the issue of Friday the ____ day of _____, 1919 in the regular and entire issue of every number of said paper in said issues that the notice was published in the newspaper proper and not in a supplement.

ARTHUR PORTER JR.

Mayor

Subscribed and sworn to before me, a Notary Public in and for said County and State on the 10th day of Sept. A.D. 1919.

DANIEL RICKS

Notary Public

My commission expires Nov. 22, 1921.