



ORDINANCE NO. 93

AN ORDINANCE FOR THE PURPOSE OF RAISING REVENUE AND PLACING AND LEVYING A LICENSE TAX UPON ALL OCCUPATIONS AND BUSINESSES ENGAGED IN OR CARRIED ON WITHIN THE CORPORATE LIMITS OF THE CITY OF REXBURG, IDAHO, AND REGULATING AND CLASSIFYING THE SAME, AND REPEALING CHAPTER XIV OF PART II OF THE REVISED ORDINANCES OF THE CITY OF REXBURG, IDAHO, AND ALSO REPEALING ORDINANCE #85 OF SAID CITY.

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

SECTION I – There is hereby levied and shall be paid to the City Clerk by the owner, proprietor, lessee, keeper, manager or operator of any business, occupation or profession herein after enumerated, a license tax as follows:

SECTION II – From any person, corporation or firm carrying on or engaged in any business, occupation or profession herein mentioned and maintaining a place of business, or office, and not having been assessed upon personal property used in connection with such business, occupation or profession, by the assessor and tax collector of Fremont County, Idaho, a license tax at the rate of fifty cents (.50) per month.

SECTION III – From every person, corporation or firm carrying on or engaged in any business, occupation or profession herein mentioned and maintaining a place of business where the assessed valuation of the personal property used in connection with business or occupation, as shown by the books of the assessor and tax collector of Fremont County, Idaho, is less than two hundred and fifty dollars (\$250.00) a license tax at the rate of fifty cents (.50) per month.

SECTION IV – From every person, corporation or firm carrying on or engaged in any business or occupation herein mentioned and maintaining a place of business where the assessed valuation of personal property used in connection with such business or occupation, as shown by the books of the assessor and tax collector of Fremont County, Idaho, in not less than two hundred and fifty dollars (\$250.00) and less than five hundred (\$500.00) dollars, a license tax at the rate of one dollar (\$1.00) per month.

SECTION V – From every person, corporation or firm carrying on or engaged in any business or occupation herein mentioned and maintaining a place of business where the assessed valuation of the personal property used in connection with such business or occupation as shown by the books of the assessor and tax collector of Fremont County, Idaho, is not less than five hundred (\$500.00) and less than one thousand (\$1,000.00) dollars, a license tax at the rate of one and fifty-one hundredths (\$1.50) dollars per month.

SECTION VI – From every person, corporation or firm carrying on or engaged in any business or occupation herein mentioned and maintaining a place of business, where the assessed valuation of the personal property used in connection with such business or occupation, as shown by the books of the assessor and tax collector of Fremont County, Idaho, is not less than one thousand (\$1,000.00) dollars, and less than two thousand (\$2,000.00) dollars a license tax at the rate of two dollars and fifty cents (\$2.50) per month and an additional dollar per month license tax for each additional thousand dollars or fraction thereof, up to and including the sum of fifty thousand (\$50,000.00) dollars.

SECTION VII – The assessment as shown by the books of the assessor and tax collector of Fremont County, Idaho, for the fiscal year preceding the date of the issuance of the license shall determine the amount to be paid or the class to which the party belongs who makes application for license.

SECTION VIII – No license hereinbefore provided for under this ordinance shall be issued for a shorter period than six months and shall be payable in advance.

SECTION IX – That there is hereby levied and there shall be collected as other city licenses are collected a license tax of fifteen (\$15.00) dollars per quarter from each dealer in second hand goods, conducting said business in said City of Rexburg.

SECTION X – That there is hereby levied and shall be collected as other city licenses are collected, a license tax of fifteen (\$15.00) per quarter for each pawnbroker or proprietor or proprietors of each pawnbroker's shop doing business in the city of Rexburg.

SECTION XI – That there is hereby levied and there shall be collected as other city licenses are collected, a license tax of nine (\$9.00) dollars per quarter from the proprietor or proprietors of each laundry or wash house conducted, run or kept within the City of Rexburg, provide that widows doing washing and laundry work to support their families shall be exempt from the provisions of this ordinance.

SECTION XII – That there is hereby levied and there shall be collected as other licenses are collected, a license tax of three (\$3.00) dollars per day from every itinerant, unsettled merchant or trader.

SECTION XIII – It shall be unlawful for any itinerant or unsettled merchant or trader to sell or offer to sell within the corporate limits of the City of Rexburg any goods, wares or merchandise, then in the State of Idaho, without first obtaining and paying for a license therefor as hereinbefore provided; and all sales made without such license shall be null and void.

SECTION XIV – An itinerant or unsettled merchant or trader within the meaning of this chapter, shall include every person, firm or corporation, or the agent of such person, firm or corporation who either in person or by agent sells, or offers to sell any goods, wares or merchandise, then in the State of Idaho, without any manifest intention of permanently settling, locating or residing at some one place in said state and who is not permanently located and regularly taxed therein; provide, nothing herein contained shall be construed to include the sale or offering to sell, be the producer thereof, of the products of any farm, ranch or range, or the peddling of fish, game or milk.

SECTION XV – Every bill poster or other person or persons, before tacking or posting any cards, tin or other signs, banners, dogers, folders or devices of every description for the purpose of advertising or distributing, posting or painting any advertisement of any kind or nature whatever within the limits of the City of Rexburg shall pay to the City of Rexburg a license of \$10.00 per year or \$1.50 per month, provided that nothing herein contained shall prevent merchants and others, and their employees from advertising their business by distributing bills or paintings or posting signs or other advertising for or under the instruction of a licensed bill poster, or posting bills for free lectures, churches and charitable entertainments, campaign and election documents, and legal notices of every description.

SECTION XVI – Every person, company or corporation, before engaging in or pursuing any business, vocation or calling hereinafter in this ordinance mentioned shall obtain a license so to do, and made payment in advance for the same, as follows:

For a license for each barber's chair, 25 cents per month.

For a license for each Blacksmith's shop, 50 cents per month.

For a license for each lodging house or rooming house, 75 cents per month.

For a license for each restaurant, 75 cents per month.

For a license for each hotel, or boarding and lodging house combined \$1.50 per month.

For a license for each Soda Water fountain \$1.00 per month.

For a license for each photograph gallery, 50 cents per month.

For a license for each dance hall, \$1.00 per month.

No license heretofore provided for in this section shall be issued for a less period than six months.

For a license for each circus, or equestrian or circus menagerie, for each performance \$75.00.

For a license for each shooting gallery, \$4.00 per month or fractional part of a month.

For a license for each merry-go-round of whatever description, \$5.00 per day.

For a license for each knife board or similar game of chance, \$2.50 per day.

License for each traveling menagerie, for each exhibition, \$25.00

License for each side show accompanying the circus, caravan or menagerie, \$10.00 per day.

License for itinerant theatrical, minstrel or concert company for each exhibition for pay, \$1.50.

For a license for each theater, or concert or dance under tent \$10.00, each exhibition.

License for each panorama, stereopticon, moving pictures, juggler, necromancers, magicians, wire or rope dancing or sleight of hand performances, for each exhibition, \$1.50 providing that no license shall be required for scientific and literary lectures and entertainments; and provide further that no license shall be issued to any person, company or corporation to engage in or pursue any business, vocation or calling hereinbefore mentioned, on the first day of the week commonly called Sunday, between the hours of 12 o'clock Saturday night and 12 o'clock Sunday night.

SECTION XVII – License for each dray, job work or hack, five dollars per quarter.

SECTION XVIII – No license provided for in this ordinance shall be transferable or assignable.

SECTION XIX – Every person who is engaged in, or commences any business, trade, profession or calling for the transaction or carrying on of what a license is required by this ordinance without taking out or procuring such license, shall be deemed guilty of a misdemeanor and upon a violation of this ordinance and on conviction thereof, shall be fined in any sum not less than five dollars (\$5.00) and not exceeding fifty dollars (\$50.00).

SECTION XX – That Chapter XIV of Part II of the revised ordinance of the city of Rexburg, Idaho, passed and approved July 22nd, 1904, and all ordinances and parts of ordinances in conflict herewith are hereby repealed.

PASSED AND APPROVED THIS 21ST DAY OF JUNE, 1905.

(SEAL)

ATTEST: A.L. BLACKBURN
City Clerk

JOHN L. JACOBS

Mayor