



ORDINANCE NO. 252

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, MADISON 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 CERTIFICATES ISSUED TO THE PROVISIONS OF THIS ORDINANCE.

PROVIDING PENALTIES FOR THE VIOLATION OF THE ORDINANCE AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH:

BE IT ORDAINED by the Mayor and City Council of the City of Rexburg, Madison County, State of Idaho:

ARTICLE 1: Hereafter it shall be in lawful for any reason, 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.

ARTICLE 2: Hereafter the following license tax for the purpose of raising revenue shall be due and paid to the City of Rexburg, Idaho, for the following names kinds of trades businesses, occupations, vocations, or employments transacted, exercised, engaged in, or carried on either directly or indirectly any person, persons, company, corporation, or association within said City of Rexburg, Idaho, Idaho as provided in the following sections, to-wit:

SECTION I: Every person, persons, company, corporation, or association engaged in the general banking business must pay a license tax of \$15.00 per quarter.

SECTION II: 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 of \$18.00 per quarter.

SECTION III: Every person, persons, association or corporation engaged in the business of furnishing and supplying electric power, light or heat, must pay a license tax of \$18.00 per quarter.

SECTION 4: Every person, persons, association or corporation engaged in the business of operating and running any telephone system, line or lines, must pay a license tax of \$18.00 per quarter.

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

SECTION 6: Every person, persons, company, association or corporation engaged in the business of furnishing private or official bonds to any person or persons must pay a license tax of \$1.00 per quarter.

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

SECTION 8: Every person, persons, company, association or corporation engaged in the business of negotiating loans must pay a license tax of \$5.00 per quarter.

SECTION 9: Every person, persons, company, association or corporation engaged in the business of collecting or running and operating a collection business must pay a license tax of \$5.00 per quarter.

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

SECTION 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.

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

SECTION 13: Every person, persons, company, association 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 five rooms or subdivision thereof \$1.00 per quarter.
- c. No license tax shall be collected where the number of rooms are less than five.

SECTION 14: Every person, persons, company, association or corporation engaged in the business of furnishing sand and gravel must pay a license tax of \$5.00 per quarter.

SECTION 15: Every person, persons, company, association or corporation engaged in the business of operating or managing a hospital must pay a license tax of \$1.00 per quarter.

SECTION 16: Every owner or operator of a steam laundry must pay a license tax of \$6.00 per quarter.

SECTION 17: 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 18: Every person, persons, company, association or corporation operating or running a dry cleaning or dye house must pay a license tax of \$5.00 per quarter.

ARTICLE 3: 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 for the purpose of raising revenue as hereinafter specified in the following sections, to-wit:

SECTION I: 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, and the amount of license tax on each class of goods shall be stated on the face of each certificate.

SECTION II: Every dealer in groceries, flour and salt shall pay a license tax of \$6.00 per quarter.

SECTION III: Every dealer in shelf hardware shall pay a license tax of \$2.00 per quarter.

SECTION 4: Every dealer in gent's furnishing shall pay a license tax of \$6.00 per quarter.

SECTION 5: Every dealer in dry goods shall pay a license tax of \$5.00 per quarter.

SECTION 6: Every dealer in ladies furnishing shall pay a license tax of \$6.00 per quarter.

SECTION 7: Every dealer in furniture and carpets shall pay a license tax of \$5.00 per quarter.

SECTION 8: Every dealer in undertaking goods shall pay a license tax of \$5.00 per quarter.

SECTION 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 \$6.00 per quarter, provided, however, that this section shall apply to all such dealers whether they have a fixed place of business or not.

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

SECTION 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.

SECTION 12: Every dealer in gasoline and grease must pay a license tax of \$5.00 per quarter.

SECTION 13: Every deal in musical instruments, music and musical supplies must pay a license tax of \$5.00 per quarter.

SECTION 14: Every dealer in light and heavy hardware must pay a license tax of \$5.00 per quarter.

SECTION 15: Any dealer in any or all of the following products if not otherwise provided for in this Ordinance must pay a license tax of \$5.00 per quarter: Confectionary, tobacco, ice cream, soft and temperance drinks.

SECTION 16: Each fruit stand must pay a license tax of \$5.00 per quarter.

SECTION 17: Every dealer in pant, painter's supplies and wall paper must pay a license tax of \$4.00 per quarter.

SECTION 18: Every butcher shop or dealer in meats and green groceries must pay a license tax \$9.00 per quarter.

SECTION 19: Every person operating or running a tannery or taxidermist business must pay a license tax of \$5.00 per quarter.

SECTION 20: Every person, persons, company, association or corporation engaged in the buying and selling of hides, wool and fur must pay a license tax of \$5.00 per quarter.

SECTION 21: Every show repair shop must pay a license tax of \$3.00 per quarter.

SECTION 22: Each shoe shining stand or parlor must pay a license tax of \$2.00 per quarter.

SECTION 23: Every dealer in boots and shoes exclusively must pay a license tax of \$5.00 per quarter.

SECTION 24: Every dealer in plumbing supplies must pay a license tax of \$7.50 per quarter.

SECTION 25: Every dealer in electrical supplies must pay a license tax of \$7.50 per quarter.

SECTION 26: Every lunch counter, restaurant, grill, café, whether in connection with a hotel or not, must pay a license tax of \$9.00 per quarter.

SECTION 27: Every dealer in drugs, medicines, druggist's sundries and supplies including soda water foundation must pay a license tax of \$12.00 per quarter.

SECTION 28: Every gunsmith or dealer in sporting goods arms and ammunition, must pay a license.

SECTION 29: Every barber shop must pay a license tax of \$1.50 per quarter for each barber chair used in said shop or place of business.

SECTION 30: Each tin smith must pay a license tax of \$2.50 per quarter.

SECTION 31: Each photograph gallery must pay a license tax of \$2.50 per quarter.

SECTION 32: Each itinerant or unsettled photographer must pay a license of \$5.00 per day.

SECTION 33: Each machine shop for the manufacturing or repairing of machinery must pay a license tax of \$6.00 per quarter.

SECTION 34: Each automobile repair shop must pay a license tax of \$7.50 per quarter.

SECTION 35: Each storage garage must pay a license tax of \$7.50 per quarter.

SECTION 36: Each garage with repair and machine shop must pay a license tax of \$10.00 per quarter.

SECTION 37: Each vulcanizing service or battery station other than a garage, must pay a license tax of \$3.00 per quarter.

SECTION 38: Each agent, solicitor or dealer in house furnaces must pay a license tax of \$4.00 per quarter.

SECTION 39: Every person, persons, firm or corporation engaged in the business of selling sewing machines must pay a license tax of \$3.00 per quarter.

SECTION 40: Every person, persons, firm or corporation engaged in the business and occupation of an express company which receives packages in the city from persons in the city and transmits the same by express from the city within the state to persons within the state and receives in the city packages by express transmitted within the state from persons and places in the State, to persons within the city and delivers the same to persons in the city; expecting the transmission and receipt of any such packages to and from any

SECTION 41: Every jewelry store or dealer in jewelry must pay a license tax of \$5.00 per quarter.

SECTION 42: Every dealer in newspapers, magazines, periodicals, books, postal cards must pay a license tax of \$2.50 per quarter.

SECTION 43: Every livery or feed stable or feed yard including hack must pay a license tax of \$7.50 per quarter.

SECTION 44: Every blacksmith shop must pay a license tax of \$5.00 per quarter.

SECTION 45: Every dealer in vehicles and implements must pay a license tax of \$15.00 per quarter.

SECTION 46: Every dealer in millinery and notions must pay a license tax of \$4.00 per quarter.

SECTION 47: Every dealer in harnesses, saddles, leather or sadlery must pay a license tax of \$4.00 per quarter.

SECTION 48: Every real estate, loans or insurance agent or firm dealing in real estate, loans or insurance must pay a license tax of \$5.00 per quarter.

SECTION 49: Every dealer in ice must pay a license tax of \$2.00 per quarter.

SECTION 50: 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.

SECTION 51: Every person or 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.

SECTION 52: Every person, persons, firm or corporation engaged in the running of drays, hacks, delivery wagons, motor or other vehicles, aeroplanes or other aerial crafts, as a business or for fire, must pay a license tax of \$5.00 per quarter.

SECTION 53: Every person, engaged in the business of operating a theatre must pay a license of \$5.00 per quarter.

SECTION 54: Every owner, manger, or proprietor of a motion picture theatre must pay a license of \$12.50 per quarter.

SECTION 55: Each tent theatre must pay a license of \$10.00 for each exhibition.

SECTION 56: Every circus not including side shows must pay a license tax of \$75.00 per day.

SECTION 57: Each side show with circus must pay a license tax of \$6.00 per day.

SECTION 58: Each menagerie must pay a tax of \$10.00 per day.

SECTION 59: Each Ferris wheel must pay a license tax of \$6.50

SECTION 60: Each dog and pony show must pay a license of \$25.00 per day.

SECTION 61: Each marry-go-round must pay a license tax of \$7.50 per day.

SECTION 62: Every person, persons, firm or corporation operating a dance hall must pay a license tax of \$3.00 per quarter.

SECTION 63: Every person or persons, firm or corporation, running a skating rink must pay a license tax of \$15.00 per quarter.

SECTION 64: All tent or open air shows not otherwise enumerated must pay a license tax of \$5.00 for each performance.

SECTION 65: Every bill poster must pay a license tax of \$2.00 per quarter.

SECTION 66: 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 67: Every traveling auctioneer selling his wares and merchandise must pay a license tax of \$10.00 per day.

SECTION 68: Every auctioneer must pay a license tax of \$2.00 per day, providing however, this shall not apply to the auctioneering of home products.

SECTION 69: Every peddler selling goods by samples when the goods so represented are within the State of Idaho must pay a license tax of \$5.00 per day.

SECTION 70: Every dealer in mountains and headstone must pay a license tax of \$5.00 per quarter.

SECTION 71: Each peanut or popcorn wagon, operating on the streets or sidewalks must pay a license tax of \$2.50 per quarter.

SECTION 72: Every “transient tradesman” before engaging in business, or before advertising or exposing his wares, goods or merchandise for sale, shall make affidavit, procure transient tradesman’s license from the Council of the City upon application therefor the same to be issued by the City Clerk and he shall pay the City Clerk a license fee depending upon the time he proposes to engage in such business, to be stated in his application; \$50.00 three months, \$25.00 for one month, \$10.00 for one week and \$5.00 for each day less than one week. The time for which said license is to run and the date of its expiration shall be specified therein. All such license shall expire on the first Monday in June following their issue. A license shall not give authority to more than one person to sell goods. Each license shall state that it is not assignable or transferable and that it may be revoked by the Council at any time upon return to the license of the unearned license fee.

SECTION 73: Any persons engaged in the business of florist shall pay a license of \$3.00 per quarter.

SECTION 74: Each established auto salesman or agency must pay a license tax of \$5.00 per quarter.

SECTION 75: Each itinerant or unsettled auto agent or salesman shall before negotiating or making a sale within the corporate limits of the City procure from the City Clerk a license tax certificate by payment of a fee of \$5.00 for each day that he anticipates doing business within the said City.

ARTICLE 4: Every person or persons practicing a profession or trade of any kind in the City of Rexburg must pay a license tax for the purpose of raising revenue as herein afterwards specified therefore in the following sections to-wit:

SECTION 1: Any person engaged as public accountant shall pay a license tax of \$3.00 per quarter.

SECTION 2: Each contracting painter must pay a license tax of \$5.00 per quarter.

SECTION 3: Every person doing business as a piano tuner must pay a license tax of \$5.00 per quarter.

SECTION 4: Each contracting plasterer must pay a license tax of \$5.00 per quarter.

SECTION 5: Each physician or surgeon must pay a license tax of \$5.00 per quarter.

SECTION 6: Each lawyer or land attorney must pay a license tax of \$5.00 per quarter.

SECTION 7: Each dentist must pay a license tax of \$5.00 per quarter.

SECTION 8: Each contractor and builder must pay a license tax of \$5.00 per quarter.

SECTION 9: Each civil engineer or surveyor doing general public work must pay a license tax \$2.50 per quarter.

SECTION 10: Each architect must pay a license tax of \$5.00 per quarter.

SECTION 11: Each optician or oculist must pay a license tax of \$3.00 per quarter.

SECTION 12: Each traveling or itinerant optician or oculist must pay a license tax of \$5.00 per day.

SECTION 13: Each osteopath or chiropractor must pay a license of \$5.00 per quarter.

SECTION 14: Each contracting plumber not otherwise license in this ordinance must pay a license tax of \$5.00 per quarter.

SECTION 15: Each contracting electrician not otherwise licensed in this ordinance must pay a license tax of \$5.00 per quarter.

SECTION 16: Each tailor must pay a license tax of \$2.50 per quarter.

SECTION 17: Each veterinary surgeon must pay a license tax of \$2.50 per quarter.

ARTICLE 5: The license tax provided for in this ordinance shall be paid 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 above the time of commencing or engaging in the same, and the treasurer's receipt taken therefor and from the treasurer's 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 of said Treasurer's office.

ARTICLE 6: No license tax shall be paid for less time than one quarter except as herein otherwise provided, except upon the first application and the said license tax shall be paid for not less than the remainder of the current quarter in which it is paid nor shall any license be paid or any license certificate be issued to extend beyond the fiscal year in which it is paid or issued.

ARTICLE 7: No license tax or license certificate issued pursuant to this ordinance shall be in any way 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 or 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 so by any officer of the City of Rexburg.

ARTICLE 8: Any person, persons, company or association, or corporation who shall violate any of the provisions of this ordinance 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.

ARTICLE 9: All ordinances and parts of ordinances in conflict with this ordinance or any part thereof are hereby repealed.

ARTICLE 10: 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 9th day of July, 1920.

Mayor

(SEAL)
Attest:

City Clerk

AMENDED BY ORD 329