

CITY OF RIGGINS ORDINANCE NO. 186

AN ORDINANCE OF THE CITY OF RIGGINS, IDAHO COUNTY, IDAHO, AMENDING THE LOCAL OPTION TAX ORDINANCE #174, SECTION 2. DEFINITIONS; PROVIDING FOR A REPEALER CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF RIGGINS, IDAHO:

SECTION 1. That City of Riggins Local Option Tax Ordinance #174, Section 2 Definitions be, and is hereby amended to read:

SECTION 2 DEFINITIONS: For the purposes of Ordinance #174, the following terms, phrases, words and derivations shall have the meaning given herein.

CATERER: Any Person, as defined in Section 2 Definitions, who furnishes prepared food or meals, prepared and/or cooked within the City of Riggins for consumption. Catered services include food or meals prepared for consumption by commercial caterers, deli's, bakeries, grocery stores, vendors or similar businesses operating within the City.

IN THE CITY OF RIGGINS: The term means within the municipal boundaries of the City of Riggins, Idaho County, Idaho.

LIQUOR BY THE DRINK: Means the retail sale of alcohol for consumption on the licensed and/or catered premise. Includes, without limitation:

1. Alcohol: The product of distillation of any fermented liquor, rectified either once or more often, whatever may be the origin thereof, or synthetic ethyl alcohol.
2. Spirits: Any beverage which contains alcohol obtained by distillation mixed with drinkable water and other substances in solution, including among other things, brandy, rum, gin and whiskey.
3. Wine: Any alcohol beverage obtained by the fermentation of the natural sugar content of fruits (grapes, apples, etc.) or other agricultural products containing sugar (honey, milk, etc.).
4. Beer: Any alcohol beverage obtained from the fermentation of sugar, barley, hops, malt, yeast and similar ingredients.
5. Any liquid or solid, patented or not, containing alcohol, spirits, or wine and susceptible of being consumed by a human being, for beverage purposes.

Exempt Sales: The retail sale of alcohol at special events and activities sponsored by the community or not-for-profit organizations obtaining an Idaho State Permit, whose proceeds are used for the benefit of the community, shall be considered exempt sales and will not be subject to the Riggins Local Option Tax.

LODGING OCCUPANCY CHARGE: The term means and includes the total Sales Price for the rental use or temporary occupancy of a Lodging Rental.

LODGING RENTAL: Means and includes any business including hotels, motels, hotel room motel room, condominium, home, room, campground, recreational vehicle park, or any other residential unit or business which rents or leases for occupancy temporary lodging, sleeping accommodations or recreation vehicle spaces to individuals with or without meals, for a period of thirty (30 days or less.

PERSON: The term includes any individual, firm, co-partnership, joint venture, association, vendor, corporation, limited liability company, estate, trust business trust, receiver, trustee, syndicate, cooperative, assignee, or any other group or combination acting as a unit.

PREPARED MEALS: The term means and food or meals prepared and sold by restaurants, cafes and bars operating within the City. Prepared meals also include food and meals prepared for consumption by caterers, delis, bakeries, grocery stores, vendors or similar business. Prepared meals do not include prepackaged foods or frozen prepackaged meals prepared offsite.

TAXPAYER: Any person subject to or liable for any taxes imposed by Local Option Tax Ordinance #174.

SECTION 2. REPEALER CLAUSE: All ordinances or parts thereof in conflict herewith are hereby repealed, and that the remainder of said ordinances shall be ratified in all respects.

SECTION 3. EFFECTIVE DATE: This ordinance shall be in full force and effect on May 1, 2008, after passage by the City Council and Mayor of the City of Riggins, and publication in the Idaho County Free Press.

PASSED AND APPROVED by the Mayor and Council of the City of Riggins on this 14th day of April, 2008.


Robert Crump, Mayor

ATTEST:


June Whitten, City Clerk-Treasurer