

SPECIAL NONPROPERTY TAX ELECTION

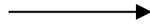
**CITY OF SUN VALLEY
STATE OF IDAHO
May 17, 2016**

QUESTION: Shall the City of Sun Valley, Idaho (the "City") adopt Ordinance No. 484, which shall provide for the imposition and collection of, for a period of ten (10) years from its effective date of October 1, 2017, certain local-option nonproperty taxes as follows:

- (1) **a three percent (3%) tax** on the sales price of all sales transactions described as furnishing, preparing, or serving food, meals, or drinks and nondepreciable goods and services directly consumed by customers included in the charge thereof;
- (2) **a three percent (3%) tax** on the sales price of all sales transactions described as:
 - a. admission to a place or for an event in the City of Sun Valley;
 - b. the use of or the privilege of using tangible personal property or facilities for recreation, including golf membership and fees, but not ski lift facilities;
 - c. providing hotel, motel, campground, or trailer court accommodations, nondepreciable goods directly consumed by customers and included services, except where residence is maintained continuously under the terms of a lease or similar agreement for a period in excess of thirty (30) days;
 - d. the lease or rental of tangible personal property;
 - e. the intrastate transportation for hire by air of freight or passengers, except (1) as part of a regularly scheduled flight by a certified air carrier, under authority of the United States, or (2) when providing air ambulance services;
 - f. any Sale, regardless where generated, for admission to a place or for an event taking place within the City of Sun Valley;
 - g. any Sale, regardless where generated, for the use of or the privilege of using tangible personal property or facilities for recreation within the City of Sun Valley;
- (3) **a two percent (2%) tax** on the sales price of all tangible personal property including:
 - a. producing, fabricating, processing, printing, or imprinting of tangible personal property for consumers who furnish, either directly or indirectly the tangible personal property used in producing, fabricating, processing, printing, or imprinting;
 - b. a transfer of possession of property where the seller retains the title as security of the payment of the sales prices;
 - c. a transfer of the title or possession of tangible personal property which has been produced, fabricated, or printed to the special order of the customer, or of any publication;
- (4) **a one percent (1%) tax** on the sales price of sales of ski lift tickets and season ski lift passes;.
- (5) **a three percent (3%)** room occupancy charge on receipts from all short-term rental (30 days or less) charges for hotel-motel rooms, condominium units, tourist homes, vacation rentals or other sleeping accommodations;
- (6) **a one percent (1%) tax** on the sales price of "building and construction materials," as defined in Section 2(c)(1) of Ordinance No. 484; and
- (7) **a three percent (3%) liquor by-the-drink sales tax** on all sales at retail of liquor by-the-drink including liquor, beer, wine, and all other alcoholic beverages, for consumption on the premises, or at any event or activity in the City of Sun Valley.

The nonproperty sales tax revenue derived from and collected under this Ordinance shall be used for the following purposes: administration and legal expenses; economic development activity; fire protection; land acquisition; law enforcement; municipal transportation; parks, trails, and recreation; property tax relief; public information and education; and roads, buildings and grounds.

IN FAVOR



AGAINST

