

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 478

BY LOCAL GOVERNMENT COMMITTEE

AN ACT

1 RELATING TO RETAIL SALE OF LIQUOR BY THE DRINK; AMENDING CHAPTER 9, TITLE 23,  
2 IDAHO CODE, BY THE ADDITION OF A NEW SECTION 23-958, IDAHO CODE, TO PRO-  
3 VIDE FOR THE ISSUANCE OF LICENSES TO OWNERS, OPERATORS AND LESSEES OF  
4 CERTAIN RESORT CITY INNS, TO DEFINE A TERM, TO PROVIDE FOR RENEWAL AND TO  
5 PROVIDE THAT SUCH LICENSES SHALL NOT BE TRANSFERABLE TO ANY OTHER LOCA-  
6 TION.  
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8 Be It Enacted by the Legislature of the State of Idaho:

9 SECTION 1. That Chapter 9, Title 23, Idaho Code, be, and the same is  
10 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
11 ignated as Section 23-958, Idaho Code, and to read as follows:

12 23-958. RESORT CITY INN -- LICENSING. (1) Subject to the approval of  
13 the mayor and city council, nothing contained in this chapter shall prohibit  
14 the issuance of a license to the owner, operator or lessee of a resort city  
15 inn located within the city limits of a resort city, as defined in section  
16 50-1044, Idaho Code, that has enacted all of the following:

17 (a) Local option nonproperty taxes in accordance with section 50-1046,  
18 Idaho Code, including at the time of issuance of a resort city inn li-  
19 cense as provided herein;

20 (b) An occupancy tax upon lodging accommodations that would be applica-  
21 ble to the resort city inn; and

22 (c) A resort city tax on sales of liquor by the drink, and wine and beer  
23 sold at retail, applicable to such sales made upon the resort city inn  
24 licensed premises.

25 A licensee licensed under the provisions of this section shall pay an annual  
26 license fee to the director as set forth in section 23-904(1), (2) or (3),  
27 Idaho Code, depending on the population of the resort city in which the re-  
28 sort city inn is situated, and to the city and county, as provided in section  
29 23-916, Idaho Code.

30 (2) For the purposes of this section, a "resort city inn" means a facil-  
31 ity consisting of not less than fifteen (15) guest rooms providing overnight  
32 lodging or sleeping accommodations, a restaurant containing a commercial  
33 kitchen that includes a type one commercial hood and cooking equipment, ex-  
34 clusive of microwave ovens and grills, where meals are available to resident  
35 guests and members of the public, and which facility provides conference and  
36 meeting facilities.

37 (3) A resort city inn license issued pursuant to this section may be  
38 renewed from year to year without regard to the population or status of the  
39 city for which the license was issued and without regard for the continua-  
40 tion of local option nonproperty taxes by the city, provided the applicant  
41 for renewal is not otherwise disqualified from licensure pursuant to section

1 23-910, Idaho Code. A resort city inn license shall not be transferable to  
2 any other location.