

Local Option Tax Annual Report

This report covers Local Option Tax Commission business from October 1, 2013 thru September 30, 2014.

The commission consists of nine members, five from the tourist affected business community and four from the different advisory committees of the city. The nine members were Robin Watkins, Eric Bender, Jim Bockelman, Barbara Soper, Craig McCallum, Mary Cerise, Rob Jackson, Lin Gray and Jen Larson.

The Local Option Tax or LOT, a non-property tax, was approved by City of Salmon residents November 2009. The LOT allows for the collection of a 4% tax on rental motel and campground occupancy within the City limits for a period of ten years effective January 1, 2010. This means the clientele of the motels and campgrounds pay the tax.

The Motels and Campgrounds collecting the LOT tax are:

Wagons West Motel
Stagecoach Inn Motel
Sacajawea Inn Motel
Salmon Super 8 Motel
Bear Country Inn
Century II Campground
Salmon Meadows Campground
Buddies Campground
Fort Limhi

The specific purpose of the tax shall be for: a) the modernization, maintenance and improvements of the Salmon Valley Community Pool; b) city promotion and development, visitor information, special events,

economic growth, marketing, advertising and recreational opportunities;
c) direct costs to collect and enforce the tax.

Revenue from 2013/2014 Tax Year:

Carry Over From 2012/2013 Tax Year	\$ 32,956.02
Revenue Collected in 2013/2014 Tax Year	\$ 90,438.81
Total Revenue Available	\$123,394.83

Funds Awarded in 2013/2014 Tax Year	\$120,864.00
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Funds Dispersed in 2013/2014 Tax Year	\$ 85,402.09
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Administrative Fees in 2013/2014 Tax Year	\$ 196.73
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Not all awarded amounts have been dispersed as of November 1, 2014.

Recipients, events and projects that received LOT Funds in the 2013/2014 Tax Year include Knights of Columbus, Salmon Arts Council Blues, Brews & BBQ, Luau on the River, LCEDA, Whitewater Therapeutic Riding Association Instructor Training-Cowboy Ball-Salmon Marathon, Lemhi Education Project, Youth Employment Program 12 hours of Disco, Salmon River Spokes and Chromes Father's Day Car Show and Salmon River Day fireworks show, Salmon Rodeo Team High School Finals, Salmon White Water Park Association, Idaho Outfitters and Guides Rendezvous, Salmon Boosters Club 3 on 3 Basketball Tournament, Lemhi Valley Century Ride, Goldstone Ultra Running Beaverhead Endurance Run, Sacajawea Center Agai Dika Heritage Days, Salmon Hockey Assoc. Rink Improvements,

Cavalry Chapel Rock the River, Salmon Valley Stewardship Mountain Bike Gide Reprint, Lemhi Youth Baseball All Star Tournament.

LOT Funds also awarded the Salmon Swimming Pool over \$13,000 for improvements and maintenance.

Continued support of the not for profit events and organizations with an emphasis on bringing visitors to the Salmon area is a priority, however, will not be the only criteria for funding. The LOT Commission will funding process will be in two cycles for 2014/2015 Tax Year. Information regarding LOT funds is available on line at the City of Salmon web site, www.cityofsalmon.com, as well as funding request packets. Packets are also available at City Hall, 200 Main St.

A LOT workshop is being developed and the community will be invited to attend its presentation on January 13, 2015 at the Sacajawea Center. The workshop's purpose is to introduce requestors to the system and instruct them in the mechanics of requesting LOT funds. The workshop will hopefully also be available to access on line.

Grant applications for LOT Funds in the first cycle will be due February 6, 2015 no later than 4pm. The LOT Commission will hear all funding requests on February 17th at 5:30pm in the Sacajawea Center. On February 24, 2015 the LOT Commission will prepare recommendations to City Council for their approval at the March 4, 2015 meeting. All LOT Commission meetings are open to the public.