



APPLICATION OVERVIEW

All prospective business owners applying for a City of Harrison Business License should thoroughly review the information below. An incomplete application will result in the **immediate denial** of the business license until a completed application is submitted.

General Overview

- A Business License is required for each premise located within the City of Harrison in which any person is engaged in any business or occupation
- A License is required for each separate location of a business.
- If your business is experiencing a change in ownership, you must submit a new Business License Application.
- To help expedite the process, each applicant shall fill out the required forms below with as much information as possible and submit them with the required fee.

City Sales Tax

- The City of Harrison imposes a local option tax (LOT) on lodging rentals, liquor by the drink, prepared meals, and all taxable retail sales
- The LOT excludes sales of groceries
- The LOT is in addition to the Idaho State sales tax of 6%
- To conduct sales within the City of Harrison, a business must apply Local-Option Non-Property Tax Permit
- The LOT rates are as follows:
 - 1% (0.01) on Lodging Rentals and Room Sales (including short term rentals)
 - 1% (0.01) on Liquor by the drink sales
 - 1% (0.01) on Prepared meals
 - 1% (0.01) on other taxable retail sales

Required Forms

- Business and Local Option Tax Application
- Short-Term Rental Operation Form

Checklist

- Business and Local Option Tax Application
- \$45.00 non-refundable Business Licenses Fee



2026 BUSINESS AND LOCAL OPTION TAX APPLICATION

Business Name:	DBA:	
Physical Address:		
City:	State:	Zip:
Business Phone:	Business Email:	
Managers Name:	same as above	
Mailing Address:		
City:	State:	Zip:
Phone:	Email:	
Business or Occupation Type:		
Type of Business/Ownership:		
<input type="checkbox"/> Individual <input type="checkbox"/> Co-Partnership <input type="checkbox"/> LLC		
<input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> LLP <input type="checkbox"/> Other		
Trustee/Partner/Corporation:		
Mailing Address:		
City:	State:	Zip:
Phone:	Email:	
Are there any potentially hazardous flammable materials stored on or around the business premises?		
<input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, what?		



Idaho State Sales Tax Number:

Idaho Food Permit-License Number:

The undersigned hereby makes application for City Sales Tax Collection Permit as required under Harrison City per Ordinance No. 489.

READ and SIGN below even if you do not have items subject to taxation under City Ordinance 489.

The undersigned hereby makes application for a Local-Option Non-property Municipal Tax Permit as required pursuant to City of Harrison Ordinance No. 489.

The undersigned agrees to collect a one percent (1%) tax on all lodging rentals, short-term rentals/air bnbs, liquor by the drink, prepared meals, and all other taxable retail sales, except for groceries as defined in Section 2 of City of Harrison Ordinance No. 489.

The undersigned further agrees to file Local Option Non-Property Municipal Tax Return for each and every month or quarter if authorized by the Idaho State Tax Commission and the City of Harrison. It is agreed that the Municipal Tax returned will be set up for monthly reporting unless this application is accompanied by Idaho State Tax Commission authorization for quarterly or yearly reporting.

The undersigned further agrees to remit the above tax collected on all transactions subject to taxation pursuant to City of Harrison Ordinance No. 489 together with the required Municipal Tax Return to the office of the Treasurer of the City of Harrison on or before the 20th day of the month following the report period.

The undersigned agrees to maintain a current business license as defined in Harrison City Code, Title 2, Chapter 1.

Authorized Signature

Date

Business License Fee: \$45.00

City Use Only

Application Received: _____ Business License Issued _____ # Assigned _____
LOT Permit Issued _____ # Assigned _____



SHORT-TERM RENTAL OPERATION FORM

PLATFORMS (Airbnb, VRBO, etc. list all)	# OF SHORT-TERM RENTAL UNITS
SHORT TERM RENTAL PROPERTY ADDRESS (INCLUDE ADDRESS #, STREET NAME)	
SHORT TERM RENTAL PROPERTY ADDRESS (INCLUDE ADDRESS #, STREET NAME)	
SHORT TERM RENTAL PROPERTY ADDRESS (INCLUDE ADDRESS #, STREET NAME)	

APPLICANT/OWNER			
APPLICANT NAME		DATE OF BIRTH	
OWNERS MAILING ADDRESS		CITY	STATE
OWNERS PHYSICAL ADDRESS			
COUNTY	PHONE	EMAIL	

OPERATOR		
The owner or designated agent or representative of the owner who is responsible for compliance with this chapter with respect to the tourist home.		
NAME OF OPERATOR:		
MAILING ADDRESS:	EMAIL ADDRESS	24 HR TELEPHONE



LOCAL CONTACT PERSON

The person designated by the owner, or the owner's authorized agent or representative, who shall be available twenty-four (24) hours per day, seven (7) days per week while the tourist home is rented.

NAME OF LOCAL CONTACT

ADDRESS

CITY

STATE

ZIP

COUNTY

PHONE

EMAIL

VIOLATIONS

- It is unlawful for any owner to offer for rent a short-term rental or to operate a short-term rental without a city permit.
- The tenants of the dwelling have created noise, disturbances, or nuisances, in violation of this code, or violations of state law pertaining to the consumption of alcohol, or the use of illegal drugs, or have disrupted the peaceful enjoyment of neighbors. Each incident shall be counted as a separate violation, even within the same day
- It is a violation of this article if the owner, owner's representative, or an occupant knowingly and willfully violates any provision of this article.

PENALTIES

- The city shall provide the owner or owner's representative with written notice of any violation of this article.
- For a first offense, the violator shall be subject to a civil penalty in an amount established by the resolution of the City council.
- For any subsequent offense, the violator shall be subject to a misdemeanor, pursuant to section 1-3-1 of this code.
- In addition to any other remedy or procedure authorized by law, for three (3) or more violations of or failure to comply with any of the standards of this article the City Council may revoke any or all of the owner's permits and in, addition, may order that no new permit shall be issued for up to three (3) years
- Prior to the revocation of any permit or the denial of a permit for repeated violation of the provisions of this article, written notice of the reasons for such action shall be served on the owner or owner's representative by certified mail at the address(es) on the permit application. A revocation shall become final within ten (10) days of service unless a written request for a hearing is received by the city within twenty (20) days.
- The hearing before the City Council shall be informal and strict rules of evidence shall not apply. The owner or representative may be represented by legal counsel, present oral and written evidence and cross-examine witnesses.
- The City Council shall issue a written decision within a reasonable time after the close of the hearing.
- If the owner or representative fails to appear at the hearing or fails to request a hearing, it shall be conclusively established that this chapter was violated and civil sanctions shall apply.



Local-Option Non-Property Tax Return

Reporting Period _____ to _____

BUSINESS NAME:

MAILING ADDRESS:

CITY/STATE/ZIP:

I DO HEREBY SWEAR OR AFFIRM THAT THIS INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

AUTHORIZED SIGNATURE

DATE: _____

Attach a copy of Form 850 State Sales Tax Return for the Reporting Period.

Retain a copy for your records and return form with payment to:

**CITY OF HARRISON
PO BOX 73, HARRISON, ID 83833**

1	TOTAL LODGING SALES	
2	LESS EXEMPT LODGING SALES	
3	TOTAL TAXABLE LODGING SALES (LINE 1 MINUS LINE 2)	
4	TOTAL ALCOHOL DRINK SALES	
5	TOTAL PREPARED MEAL SALES	
6	LESS EXEMPT PREPARED MEAL SALES	
7	TOTAL TAXABLE PREPARED MEAL SALES (LINE 5 MINUS LINE 6)	
8	TOTAL LINES 3,4,7	
9	TAX DUE (1% OF LINE 8)	
10	TOTAL RETAIL SALES	
11	LESS NON-TAXABLE RETAIL SALES	
12	TOTAL TAXABLE RETAIL SALES (LINE 10 MINUS 11)	
13	ADJUSTMENTS (Attachments Explanation)	
14	TAX DUE (1% of Line 12)	
15	TOTAL MUNICPAL TAX DUE (TOTAL LINE 9 & 14)	
16	PENALTY	
17	TOTAL DUE	

FORM INSTRUCTIONS

*Even if no taxable sales were made during the reporting period, a timely return must be filed**

LINE 1: TOTAL LODGING SALES-Enter the amount of all sales for the period being reported. Total sales include all hotel, motel or campground receipts.

LINE 2 LESS EXEMPT LODGING SALES -Enter the amount of all sales for the period being reported. Total sales include all hotel, motel, or campground receipts.

LINE 3: TOTAL TAXABLE LODGING SALES -Subtract Line 2 from Line 1.

LINE 4: TOTAL ALCOHOL DRINK SALES-Enter the amount of alcoholic drink sales for the period

LINE 5 TOTAL PREPARED MEAL SALES-Enter the amount of all prepared meal sales for the period.

LINE 6: LESS EXEMPT PREPARED MEAL SALES-Enter the amount of all exempt/non-taxable prepared meal sales for the period.

LINE 7: TOTAL TAXABLE PREPARED MEAL SALES: -Subtract Line 6 from Line 6

LINE 8: Add lines 3,4, and 7.

LINE 9: Multiply Line 8 by 1%

LINE 10: TOTAL ALL RETAIL SALES -Enter the amount of all retail sales (sales for any purpose other than resale in the regular course of business)

LINE 11: LESS EXEMPTION/NON-TAXABLE RETAIL SALES- Enter the amount of all non-taxable retail sales for the period.

LINE 12: TOTAL TAXABLE RETAIL SALES-Subtract Line 11 from Line 10

LINE 13: ADJUSTMENTS- Enter amount of adjustment; attach explanation to report

LINE 14: Multiply Line 12 by 1%

LINE 15: TOTAL MUNICPAL TAX DUE- Total line 9 and Line 14.

LINE 16: PENALTY IF PAID AFTER DUE DATE- Delinquent returns are subject to penalty. Penalty is 5% of Line 15, or a minimum of \$10.00. (Whichever is greater)

LINE 17: TOTAL DUE-Add Line 15 and 16. Pay this amount.