



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

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



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-TAXBLE RETAIL SALES	
12	TOTAL TAXABLE RETAL SALES (LINE 10 MINUS 11)	
13	ADJUSTMENTS (Attachments Explanation)	
14	TAX DUE (1% of Line 12)	
15	TOTAL MUNICIPAL 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 MUNICIPAL 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.