❑ Change of Address
see reverse of form.

City of Cascade P.O. Box 649
(208) 382-4279 Cascade, ID 83611

Local Option Non Property Tax PERMIT APPLICATION

Business Name _____

DBA name _____

Type of Business _____

Description of Business _____

Type of Business Ownshp. ❑ Corp. ❑ LLC ❑ Partshp. ❑ LP ❑ LLP ❑ Sole Prop ❑ Trust ❑ Other

Physical Location _____

Mailing Address _____

Email Address _____

Business Phone _____ Emergency Phone _____

Name of Owner _____ Owner Phone _____

Primary Contact _____ Phone _____

Email _____

NOTICE of required collection of Local Option Non Property Tax (LOT) effective January 1, 2022.

The City of Cascade collects a 1% LOT on **single item** sales up to $1,000.00 as defined in Cascade City Code, Title 4, Chapter 8. (i.e. an automobile)

A **single item** sale is based on a unit of measure, (i.e. ea, per day, per gallon, per board, per yard)

The applicant agrees to collect the following applicable taxes. Read and initial each section below.

_____ Retail businesses to collect a one (1%) tax upon all retail sales subject to taxation under Idaho Code 63-3601, et. Seq. Idaho Sales Tax Act and per Cascade City Code, Title 4, Section 8. **Single item sales (see above)** of $1,000.00 and over are exempt. (i.e. a vehicle).

_____ Collection of one (3%) tax on any occupancy rental which includes the rental or leasing of lodging and other sleeping accommodations to members of the public for a fee of any hotel room, motel room, condominium, home, room, or any other residential unit, except where a residence is maintained continuously under terms of a lease or similar agreement for a period in excess of thirty (30) days.

_____ If the sale occurs outside the city limits and items are delivered inside or occur inside the city limits, that business is required to hold a LOT permit to collect and remit the additional one percent (1%) LOT as per Cascade City Code Title 4, Chapter 8, Section 3(D).

_____ The undersigned agrees to submit a local option non property tax (LOT) return for each calendar month by the 20th of the following month. A copy of your monthly Idaho state tax return must be submitted with your monthly LOT voucher payment unless you have written permission to file your state taxes on a quarterly basis; the monthly LOT reporting to the city is still required.

All LOT tax vouchers may be remitted to the City Clerk's Office at City Hall:
In person 105 S. Main St. Cascade, ID 83611 via mail P.O. Box 649 Cascade, ID 83611

_____ The undersigned hereby makes application for a City Sales Tax Permit as required under Cascade City per Ordinance No. 711. THIS PERMIT IS NONTRANSFERABLE. * The City of Cascade is an incorporated municipality in a rural area and is not representative of the entire 83611 zip code.

Print Name of Authorized Agent _____ Print Name of Owner _____

OR

Signature of Authorized Agent _____ Date _____ Signature of Owner _____ Date _____

Please make the following changes to my account:

❑ Cancel permit ❑ Phone number change

❑ Final return ❑ Mailing address change

Phone number 1 _____

Phone number 2 _____

Mailing address _____

_____

_____

Notes _____

_____

_____ | _____

Signature | Date

Notes:

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

Office Only
Date updated _____
Changed by _____