



# RESOLUTION OF THE CITY OF MACKAY

## RESOLUTION 2022-14

### Events

**RESOLUTION OF THE CITY OF MACKAY, CUSTER COUNTY IDAHO, IN ESTABLISHING THE FEES TO BE CHARGED BY THE CITY OF MACKAY, FOR EVENTS USING CITY OF MACKAY PROPERTY; ESTABLISHING THE FORMS AND PROCESS FOR APPLYING FOR PERMITS IN ACCORDANCE WITH THE REQUIREMENTS OF CITY OF MACKAY CODES; AND PROVIDING AN EFFECTIVE DATE.**

Whereas, the City of Mackay allows individuals, organizations groups, companies, corporations, etc. to use City of Mackay owned property which includes but is not limited to Mackay Airport, Mackay Tourist Park, Mackay Rodeo Grounds, Bob Burroughs Memorial Park, Kid's Park, Courthouse Square (AKA Tank Park), and Centennial Park (AKA RV Dump Station) to use said properties for events which are not sponsored or conducted by the City of Mackay; and,

Whereas, the Idaho State Tax Commission regulates organized events; if an event is organized where two or more retailers sell, or exchange their products and any related services, the organizer is considered a "promoter" and the event is considered a "promoter-sponsored event." The promoter must register the event online with the Idaho State Tax Commission at [https://idahotap.gentax.com/tap/ / \(tax.idaho.gov/pse1\)](https://idahotap.gentax.com/tap/ / (tax.idaho.gov/pse1)) and receive an EVENT ID; and,

Whereas, the City of Mackay is a Resort City as defined by Idaho Code §50-1044 and has established a local non-property optional tax, also known as a City sales tax, of three percent (3%) on the sale of alcohol by the drink, food for consumption both on and off premises, occupancy at hotel/motel, bed and breakfast establishments, RV parking spaces, etc. and rent of any equipment used for recreation, City Code §3-3; and,

Whereas, the City Council of the City of Mackay requires that any and all individuals wishing to sell items within the Corporate Limits of the City of Mackay must secure a Vendors License, City Code §3-6; and,

Whereas, The City Council has established the forms and procedures for obtaining Permits for use of City of Mackay property as identified below:

1. Use of Mackay Airport - City Code §8-1,
2. Mackay Baseball Field - City Code §8-2,
3. Mackay Rodeo Grounds - City Code §8-3,
4. Mackay Tourist Park - City Code §8-6,
- 5 Other City Owned Property; and,



# RESOLUTION OF THE CITY OF MACKAY

## RESOLUTION 2022-14

### Events

Whereas, other City of Mackay Resolutions or actions approved in meeting minutes of the Mackay City Council which address fees charged for Permits by the City of Mackay shall remain in effect;

THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF MACKAY, IDAHO, as follows:

#### Section 1: Definitions:

**Sponsor-Promoter Event** - is any event such as a swap meet, flea market, gun show, fair or similar activity involving a series of sales sufficient in number, scope and character to constitute a regular course of business; or any event at which two (2) or more persons offer tangible personal property or services for sale or exchange and at which a fee is charged for the privilege of offering the services or displaying the property for sale or exchange; or at which a fee is charged to prospective buyers for admission to the area where the property or services are offered or displayed for sale or exchange. Idaho Code §63-3620C(7)

**City Sponsored Activity** - is any activity held on City of Mackay property where no vendors are allowed to participate in offering tangible personal property for sale or exchange. No fee is charged to prospective buyers for admission to the property or area where the activity is being held.

**Section 2: Any Event**, as defined by the Idaho State Tax Commission IDAPA 35.01.02.130, being held which is not sponsored or provided by the City of Mackay should comply with the applicable requirements found in "Establishing a Farmers' Market in Idaho," which can be found online or is available from the City Clerk.

**Section 3: The Event Sponsor-Promoter** shall obtain the required forms for obtaining permission to use the City of Mackay Property they need for their event which are available online at <http://www.mackayidaho-city.com> as follows:

Use of City of Mackay Airport - FORM COM-AF-1-7.20 – City Code §8-1

Use of City of Mackay Baseball Field - FORM COM-BF-1-3.21 – City Code §8-2

Use of City of Mackay Rodeo Grounds - FORM COM-RA-1-3.15 – City Code §8-3

Use of City of Mackay Tourist Park - FORM COM-TP-1-10.20 – City Code §8-6

Use of City of Mackay Kid's Park, Courthouse Square (AKA Tank Park), Bob Burroughs Memorial Park, Centennial Park – FORM COM- CP-1-9-22.

**Section 4: The Sponsor-Promoter** should register the event with the Idaho State Tax Commission ([https://idahotap.gentax.com/tap/ /](https://idahotap.gentax.com/tap/)) and obtain an Event ID number. This number should be provided to vendors selling taxable items at their event to enable them to register with the Idaho State Tax Commission under the Event ID provided by the Sponsor-Promoter ([https://idahotap.gentax.com/tap/ /](https://idahotap.gentax.com/tap/)).



# RESOLUTION OF THE CITY OF MACKAY

## RESOLUTION 2022-14

### Events

Section 5: The City Council of the City of Mackay is not involved with the collection or payment of Idaho State Sales tax; Only the City of Mackay Sales tax.

Section 6: It shall be the responsibility of the Sponsor-Promoter to ensure that any and all vendors selling items at their event has obtained a City of Mackay Vendors License and a City Sales Tax Permit if selling food items, beverages or renting equipment used for recreation, using the applicable forms available online at <http://www.mackayidaho-city.com> as listed below:

City of Mackay Vendors/Solicitors License - FORM COM-VL-1-07.21 - City Code §3-6

City of Mackay Sales Tax Permit - FORM COM-STF-2-6.21- City Code §3-3

City of Mackay Sales Tax Submittal Form - FORM COM-STF-3-6.21 - City Code §3-3

Section 7. The Sponsor-Promoter shall provide to the City Clerk the \$200.00 Damage Deposit fee for use of the City Property along with proof of insurance for the event or a letter indemnifying the City of Mackay from any liability.

Section 8. The City Clerk is hereby authorized to verify that the Sponsor-Promoter has complied with the requirements of this Resolution by any and all means available.

Section 9: The City of Mackay authorizes the use of Main Street from Custer Street to Pine Street to be blocked off for the purpose of holding street dances and concerts. These activities are usually part of an Event and are subject to all applicable Sections of this Resolution.

Section 10. The City of Mackay is hereby designated as the sponsor of the following activities as of this date but may include others on a case-by-case basis. These activities are provided by individuals, organizations, companies, etc. on behalf of the City. The City provides insurance as necessary for the activity.

**Easter Egg Hunt**

**Independence Day Celebration**

**Mackay BBQ**

**Winter Festival**

These activities are provided under the following conditions.

**Easter Egg Hunt** –The activity is for the youth of the community. No fees are charged for attendance. No vendors are allowed. Funding is by donation only.



# RESOLUTION OF THE CITY OF MACKAY

## RESOLUTION 2022-14

### Events

**Independence Day Celebration** – The activity is for the community and surrounding areas. No fees are charged for attendance. No vendors are allowed. The school may use the shelter area for providing hotdogs, deserts, and drinks at no charge.(donations only). No soliciting or promotion of candidates running for office are allowed.

**Mackay BBQ** – This activity is provided for anyone wishing to attend. No admission fee is to be charged. No vendors are allowed. Youth groups, school classes, churches, may have booths providing food for a donation. Civic organizations, district organizations, etc. are allowed to have booths to distribute information and collect donations. No campaign is allowed.

Beverages may be sold under the license of an existing business with appropriate licenses. City sales tax of 3% is required to be paid to the City. The City has designated a portion of the City sales tax to be used for park maintenance.

**Winter Festival** – This activity is provided for anyone wishing to attend. No admission fee is to be charged. This activity is mainly for existing licensed businesses. No vendors without a current vendor license and sales tax permit are allowed. No other permits are required from the City of Mackay as the event takes place on private property Youth groups, school classes, churches, may have booths providing food for a donation.as allowed by property owners.

A parade is authorized provided those organizing the event have made arrangements with the Custer County Sheriff's Office for escort.

Section 11: This Resolution shall take effect immediately after the passage and approval of the City Council.

APPROVED AND ADOPTED THIS 11<sup>TH</sup> DAY OF OCTOBER 2022.

Wayne C. Olsen, Mayor

ATTEST

Michelle Teninty, City Clerk