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## Idaho Statutes

### TITLE 25 ANIMALS

### CHAPTER 28 DOGS

25-2801. COUNTY DOG LICENSE TAX. The board of county commissioners of any county, at any meeting in any year, may make an order requiring all owners of dogs over an age which is to be set at the discretion of the board, within certain areas to be designated by the board as requiring dog control and lying outside the corporate limits of municipalities which have enacted and are enforcing a dog license law, to pay an annual license tax set by the board of county commissioners in each county, the said tax to be paid not later than sixty (60) days from date of said meeting at which the order is enacted; provided, that where an owner keeps dogs for breeding or commercial purposes, he shall be entitled to a kennel license covering fifteen (15) dogs which fee will also be set by the board of county commissioners in each county. Said order shall be in force and effect for one (1) year from its date and thereafter until rescinded by order of the board; and notice of such order shall be published in some newspaper of general circulation within the county in the two (2) successive issues of said paper immediately following the meeting at which such action is taken by the board of county commissioners.

**History:**

[25-2801) 1927, ch. 20, sec. 1, p. 24; I.C.A., sec. 24-2401; am. 1955, ch. 200, sec. 1, p. 429; am. 1965, ch. 169, sec. 1, p. 330; am. 1979, ch. 2, sec. 1, p. 5; am. 1985, ch. 9, sec. 1, p. 13.]

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