

TITLE TWO

II. TAXATION

Chapter 2.01 Purpose

Chapter 2.02 Effective Date and Enactment of Tax

Chapter 2.03 Use Tax

Chapter 2.04 Collection

Chapter 2.05 Interpretation

Chapter 2.06 Penalty

Chapter 2.07 Additional 1% Sales Tax on Certain Sales and Services Within the City of Hill City, Restricting the Use of the Revenues Derived from Tax

Chapter 2.08 Separability

Chapter 2.01 Purpose

2.01.00 The purpose of this ordinance is to provide needed revenue for the Municipality of Hill City, Pennington County, South Dakota, by imposing a municipal retail sales and use tax pursuant to the powers granted to the municipality by the State of South Dakota, by SDCL 10-52 entitled Uniform Municipal Non-Ad Valorem Tax Law, and acts amendatory thereto.

Authority: SDCL 10-52

Chapter 2.02 Effective Date and Enactment of Tax

2.02.00 From and after the first day of January, 2006, there is hereby imposed as a municipal retail occupational sales and service tax upon the privilege of engaging in business a tax measured by two percent (2%) on the gross receipts of all persons engaged in business within the jurisdiction of the Municipality of Hill City, Pennington County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax SDCL 10-45 and acts amendatory thereto.

Authority: SDCL 10-45

Chapter 2.03 Use Tax

2.03.00 In addition there is hereby imposed an excise tax on the privilege of use, storage and consumption within the jurisdiction of the municipality of tangible

personal property or services purchased from and after the first of January, 2006 at the same rate as the municipal sales and service tax upon all transactions or use, storage and consumption which are subject to the South Dakota Use Tax Act, SDCL 10-46, and acts amendatory thereto.

Authority: SDCL 10-46

Chapter 2.04 Collection

- 2.04.00** Such tax is levied pursuant to authorization granted by SDCL 10-52, and acts amendatory thereto, and shall be collected by the South Dakota Department of Revenue and Regulation in accordance with the same rules and regulations applicable to the State Sales Tax and under such additional rules and regulations as the Secretary of Revenue and Regulation of the State of South Dakota shall lawfully prescribe.

Authority: SDCL 10-52

Chapter 2.05 Interpretation

- 2.05.00** It is declared to be the intention of this ordinance and the taxes levied hereunder that the same shall be interpreted and construed in the same manner as all the sections of the South Dakota Retail Occupational Sales and Service Act, SDCL10-45 and acts amendatory thereto and the South Dakota Use Tax, SDCL 10-46 and acts amendatory hereto, and that this shall be considered a similar tax except for the rate thereof to that tax.

Chapter 2.06 Penalty

- 2.06.00** Any person failing to or refusing to make reports or payments prescribed by this ordinance and the rules and regulations relating to the ascertainment and collection of the tax herein levied shall be guilty of a misdemeanor and upon conviction shall be fined not more than \$200.00 or imprisoned in the municipal jail for thirty (30) days or both such fine and imprisonment. In addition, all such collection remedies authorized by SDCL 10-45, and acts amendatory thereto are hereby authorized for the collection of these excise taxes by the Department of Revenue and Regulation.

Chapter 2.07

Additional 1% Sales Tax on Certain Sales and Services Within the City of Hill City, Restricting the Use of the Revenues Derived from Tax

2.07.01 SPECIAL SALES TAX RATE

There is hereby imposed an additional non-ad valorem tax at the rate of one percent (1%) upon the gross receipts of all leases or rentals of hotel, motel, campsites or other lodging accommodations within the municipality for periods of less than twenty-eight (28) days , or sales of alcoholic beverages, as defined in SDCL 35-1-1, or establishments where the public is invited to eat, dine or purchase and carry out prepared food for immediate consumption, or ticket sales or admissions to places of amusement, athletic and cultural events, or any combination thereof. This 1% tax shall be in addition to the rate of tax established in 2.02 and 2.03.

2.07.02 USE OF REVENUE

Any revenue received under this ordinance from the additional one percent (1%) tax imposed pursuant to HCMC 2.07.01 Special Sales Tax Rate may be used only for the purpose of land acquisition, architectural fees, construction costs, payments for civic center, auditorium, athletic facility buildings or the City's facilities, attractions, and activities, and for any other allowable use under SDCL 10-52-8 of the South Dakota Codified Laws.

Any unallocated amounts shall be held in a special revenue reserve account until such time it is allocated according to statute.

Legislative History : Ord. No 3.16.02 Authority SDCL: 10-52

Legislative History: HC Ord. 3.16.3; HC Ord. 2.07

Legislative History: Amended 1998, 2002, 2004, 2009

Authority: SDCL 10-52.A

Chapter 2.08 Separability

2.08.00 If any provision of this ordinance is declared unconstitutional or the application thereof to any person or circumstances held invalid the constitutionality of the remainder of the ordinance and applicability thereof to other persons or circumstances shall not be affected thereby.