

ORDINANCE NO. 171

AN ORDINANCE AMENDING ORDINANCE NO. 127 BY IMPOSING AN ADDITIONAL ONE PERCENT MUNICIPAL SALES AND SERVICE TAX AND A USE TAX FOR THE CITY OF BOX ELDER, PENNINGTON COUNTY, SOUTH DAKOTA.

BE IT ORDAINED BY THE CITY OF BOX ELDER, PENNINGTON COUNTY, SOUTH DAKOTA TO AMEND ORDINANCE NO 127 as follows: ...

Section 2. EFFECTIVE DATE AND ENACTMENT OF TAX.

From and after the 1st day of January, 1986, 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%) of the gross receipts of all persons engaged in business within the jurisdiction of the City of Box Elder, Pennington County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service tax, SDCL 10-45 and acts amendatory thereto.

Notwithstanding the above rate the rate of tax upon receipts from sales of food as defined by the Food Stamp act of 1977 as amended through January 1, 1983, is one percent (1%).

...Section 4. USE TAX. In addition there is hereby imposed an excise tax on the privilege of use, storage and consumption within the jurisdiction of the city of tangible personal property or services purchased from and after the 1st day of January, 1986, at the same rate as the municipal sales and service tax upon all transactions or use,

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storage and consumption which are subject to the South Dakota Use Tax Act, SDCL 10-46, and acts amendatory thereto.

Section 5. INTERPRETATION. 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 sections of the South Dakota Retail Occupational Sales and Service Act, SDCL 10-45 and acts amendatory thereto and the South Dakota Use Tax, SDCL 10-46 and acts amendatory thereto, and that this shall be considered a similar tax except for the rate thereof to that tax.

Section 6. PENALTY. Any person failing 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 class two misdemeanor. In addition, all such collection remedies authorized by SDCL 10-45, and acts amendatory thereto, and SDCL 10-46, and acts amendatory thereto are hereby authorized for the collection of these excise taxes by the Department of Revenue.

...Section 8. USE OF REVENUE. Any revenues received under this ordinance in excess of the amount received if the rate of tax in Section 2 were one percent may be used only for capital improvement, land acquisition and debt retirement.

Dated this 22nd day of October, 1985.

Sam Beylin Jr
Mayor

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First Reading 8 OCTOBER 1985

Second Reading and Adoption 22 OCTOBER 1985

Published _____

ATTEST:

Claudia J. Norden
Finance Officer

(SEAL)

