

City of Box Elder Ordinance # 613
Special Bed, Board, Booze, and Ticket Sales Tax
Pennington County

An ordinance amending Title III, Chapter 36 and rescinding Ordinances 171, 337, 402 and 435 and all other Ordinances enacted prior to the effective date of this Ordinance imposing a municipal gross receipts tax for the Municipality of the City of Box Elder, Pennington County, South Dakota.

Be it ordained by the Common Council of the municipality of the City of Box Elder, Pennington County, South Dakota.

Section 1. PURPOSE. The purpose of this ordinance is to clarify, update and amend Title III, Chapter 36 by providing additional information applicable to the imposition of the municipal gross receipts tax pursuant to the powers granted to the Municipality of the City of Box Elder, Pennington County by the State of South Dakota, by SDCL 10-52A, and acts amendatory thereto and adding Section 36.02 titled "Bed, Board, Booze and Ticket Sales Tax".

Section 2. EFFECTIVE DATE AND ENACTMENT OF TAX. From and after the first day of January 1997, there is hereby imposed a municipal gross receipts tax of One Percent (1%) upon the gross receipts from the sale of leases or rentals of hotel, motel, campsites or other lodging accommodations within the municipality for periods of less than twenty- eight (28) consecutive days, the sale of alcoholic beverages as defined in SDCL 35-1-1, establishments where the public is invited to eat, dine or purchase and carry out prepared food for immediate consumption, and ticket sales or admissions to places of amusement, athletic and cultural events. The tax applies to the gross receipts of all persons engaged in business within the jurisdiction of the Municipality 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.

Section 3. COLLECTION. Such tax is levied pursuant to authorization granted by SDCL 10-52A and acts amendatory thereto and shall be collected by the South Dakota Department of Revenue 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 of the State of South Dakota shall lawfully prescribe.

Section 4. 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 Tax, SDCL 10-45 and acts amendatory thereto, and that this shall be considered a similar tax except for the rate thereof to that tax.

Section 5. USE OF REVENUE. Any revenues received under this ordinance may be used only for the purpose of land acquisition, architectural fees, construction costs, payment for civic center, auditoriums or athletic facility buildings, including the maintenance, staffing and operations of such facilities, and the promotion and advertising of the municipality, its facilities, attractions and activities.

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 misdemeanor and upon conviction shall be fined not more than \$2,000 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.

Section 7. SEPARABILITY. 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.

Dated this 17th day of October, 2018.

CITY OF BOX ELDER

Mayor, Larry Larson

ATTEST:

Finance Officer, Nicole Schneider

(SEAL)

First Reading: October 2, 2018

Second Reading: October 16, 2018

Published: October 20, 2018

Effective: November 9, 2018