

TITLE 14 TAXATION

CHAPTER 14-1 - SALES, SERVICE AND USE TAX - REPEALED

CHAPTER 14-2 - ADDITIONAL ONE PERCENT RETAIL SALES AND SERVICE TAX AND USE TAX - REPEALED

CHAPTER 14-3 MUNICIPAL SALES AND SERVICE TAX AND USE TAX

CHAPTER 14-4 GROSS RECEIPTS TAX

CHAPTER 14-1 SALES, SERVICE AND USE TAX -Repealed

CHAPTER 14-2 ADDITIONAL ONE PERCENT RETAIL SALES AND SERVICE TAX AND USE TAX - Repealed

14-3-1 PURPOSE.

The purpose of this ordinance is to provide additional needed revenue for the Municipality Mobridge, Walworth 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. (2003 ORD 799)

14-3-2 EFFECTIVE DATE AND ENACTMENT OF TAX.

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 Mobridge, Walworth County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto. (2003 ORD 799) (2005 ORD 818)

14-3-3 USE TAX.

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, 2004, 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. (2003 ORD 799)

14-3-4 COLLECTION.

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. (2003 ORD 799)

14-3-5 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 hereto, and that this shall be considered a similar tax except for the rate thereof to that tax. (2003 ORD 799)

14-3-6 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 \$200 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, and SDCL 10-46, and acts amendatory thereto are hereby authorized for the collection of these excise taxes by the Department of Revenue and Regulation. (2003 ORD 799)

14-3-7 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. (2003 ORD 799)

14-3-8 ADMINISTRATIVE ACT.

This ordinance is adopted to amend the existing sales tax ordinances in order to comply with House Bill 1002 and Senate Bill 76 passed during the 2003 South Dakota Legislative Session. Any changes to the existing sales tax ordinance are administrative and therefore not subject to referendum. (2003 ORD 799)

14-3-9 REPEAL.

Effective January 1, 2004, Chapter 14-1 Sales, Service and Use Tax and Chapter 14-2, Additional One Percent Retail Sales and Service Tax and Use Tax are hereby repealed. Any ordinance inconsistent with or in conflict with this ordinance is hereby repealed. (2003 ORD 799; 2000 ORD 767; 1999 ORD 757; 1995 ORD 725; 1988 ORD 666)

CHAPTER 14-4 GROSS RECEIPTS TAX

14-4-1. PURPOSE.

The purpose of this ordinance is to provide additional needed revenue for the Municipality of Mobridge, Walworth County, South Dakota, by imposing a municipal gross receipts tax pursuant to the powers granted to the municipality by the State of South Dakota, by SDCL 10-52A, and acts amendatory thereto. (2003ORD801)

14-4-2. EFFECTIVE DATE AND ENACTMENT OF TAX.

From and after the first day of July, 2004 until June 30, 2009, 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, or establishments where the public is invited to eat, dine or purchase and carry out prepared food for immediate consumption. The tax applies to the gross receipts of all persons engaged in business within the jurisdiction of the Municipality of Mobridge, Walworth County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto. (2003ORD801)

14-4-3. 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. (2003ORD801)

14-4-4. 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 Act, SDCL 10-45 and acts amendatory thereto, and that this shall be considered a similar tax except for the rate thereof to that tax. (2003ORD801)

14-4-5. USE OF REVENUE.

Any revenues received under this ordinance may be used only for the promotion and advertising of the municipality, its facilities, attractions and activities. (2003ORD801)

14-4-6. 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 \$200 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. (2003ORD801)

14-4-7. 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 of other persons or circumstances shall not be affected thereby. (2003ORD801)