

## **ORDINANCE NO. 142**

### **AN ORDINANCE ENTITLED, “AN ORDINANCE AMENDING ORDINANCE No. 110 WHICH ORDINANCE AMENDED ORDINANCE NO. 91 IN REGARDS TO IMPOSING A SALES AND SERVICE TAX ON THE CITY OF COLOME, TRIPP COUNTY, SOUTH DAKOTA.**

BE IT ORDAINED BY THE CITY OF COLOME, TRIPP COUNTY, SOUTH DAKOTA.

Section 1. PURPOSE. The purpose of this ordinance is to provide additional needed revenue for the City of Colome, Tripp County, South Dakota, by imposing a municipal retail ales 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.

Section 2A. EFFECTIVE DATE AND ENACTMENT OF TAX. From and after the 1<sup>st</sup> day of January, 1994, 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 City of Colome, Tripp County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and act amendatory thereto.

Section 2B. FOOD SALES. Notwithstanding the above rate, the rate of tax upon receipt from sales of food as defined by the Food Stamp Act of 1977, as amended through January 1983 is one percent (1%).

Section 3. 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 in accordance with the same roles and regulations applicable to the State Sales tax under such additional rules and regulations as the Secretary of Revenue of the State of South Dakota shall lawfully prescribe.

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 1<sup>st</sup> day of January, 1988, at the same rate as the municipal sales and service tax upon all transactions or use, storage and consumption with 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 section of the South Dakota Retail Occupational and 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 rules and regulations relating to the ascertainment and collection of the tax shall be fined not more than \$100.00. 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 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.

Section 8. EFFECTIVE DATE AND ENACTMENT OF ORDINANCE. This ordinance shall become fully effective as of January 1, 2006.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2005

CITY OF COLOME

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Roger Hauf, Mayor

ATTEST:

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Carol Moyer, Finance Officer

(seal)

First Reading: August 1, 2005  
Second Reading: September 6, 2005  
Passage and Approval: September 6, 2005  
Published: September 14, 2005