

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**CHAPTER 14-1 - SALES, SERVICE AND USE TAX - REPEALED**

**CHAPTER 14-2 - ADDITIONAL ONE PERCENT RETAIL SALES AND SERVICE TAX AND USE TAX - REPEALED**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***CHAPTER 14-1 SALES, SERVICE AND USE TAX -Repealed***

***CHAPTER 14-2 ADDITIONAL ONE PERCENT RETAIL SALES AND SERVICE TAX AND USE TAX - Repealed***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

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

From and after June 30, 2014, 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 applied 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.

#### **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.

#### **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.

#### **14-4-5. USE OF REVENUE.**

Any revenues received under this ordinance may be used for the purposes of land acquisition, architectural fees, construction costs, payments for civic center, auditorium, or athletic facility buildings, including the maintenance, staffing, and operations of such facilities and the promotion and advertising of the city, its facilities, attractions, and activities. Unless and until hereafter modified, the proceeds of this tax shall be used and distributed as follows:

1. The first \$2,083.33 of the revenues per month from the tax shall be held in a special fund and applied to reduce the indebtedness incurred for the construction costs of the new Mobridge Swimming pool until the indebtedness is fully paid.
2. The remaining revenues from the tax each month shall be distributed to the Mobridge Chamber of Commerce for administration of which 60% of the revenue shall be used by the Mobridge Chamber of Commerce and 30% shall be used by the North Central South Dakota Economic Development committee of the Mobridge Chamber of Commerce and the remaining 10% of the revenues shall be retained by the Mobridge Chamber of Commerce and used exclusively for the operation of the visitor center including salaries and administrative expenses.

#### **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 \$200.00 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.

**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.

**ORDINANCE NO. 932**

**AN ORDINANCE OF THE CITY OF MOBRIDGE, SOUTH DAKOTA ADOPTING THE 2012 EDITION OF THE INTERNATIONAL PROPERTY MAINTENANCE CODE.**

BE IT ORDAINED by the City of Mobridge, South Dakota:

**Section 1.** That a certain document, a copy of which are on file in the office of the Finance Officer of the City of Mobridge, being marked and designated as the *International Property Maintenance Code*, 2012 edition, as published by the International Code Council, be and is hereby adopted as the Property Maintenance Code of the City of Mobridge, in the State of South Dakota for regulating and governing the conditions and maintenance of all property, buildings and structures; by providing the standards for supplied utilities and facilities and other physical things and conditions essential to ensure that structures are safe, sanitary and fit for occupation and use; and the condemnation of buildings and structures unfit for human occupancy and use, and the demolition of such existing structures as herein provided; providing for the issuance of permits and collection of fees therefore; and each of all the regulations, provisions, penalties, conditions and terms of said Property Maintenance Code on file in the office of the City of Mobridge are hereby referred to, adopted, and made a part hereof, as if fully set out in this legislation, with the additions, insertions, deletions and changes, if any, prescribed in Section 2 of this ordinance.

**Section 2.** The following sections are hereby revised:

Section 101.1. CITY OF MOBRIDGE, SOUTH DAKOTA

Section 103.5 "actual cost to City"

Section 112.4 "actual cost to City"

Section 302.4 10 INCHES

Section 304.14

Section 602.3

Section 602.4 January 1 to December 1

**Section 3.** That the 2006 International Property Code and all other ordinances or parts of laws in conflict herewith are hereby repealed.

**Section 4.** That if any section, subsection, sentence, clause or phrase of this legislation is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The City of Mobridge hereby declares that it would have passed this law, and each section, subsection, clause or phrase thereof, irrespective of the fact the any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

**Section 5.** That nothing in this legislation or in the Property Maintenance Code hereby adopted shall be construed to affect and suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 3 of this law; nor shall any just or legal right or remedy of any character be lost, impaired or affection by this legislation.

**Section 6.** That the Finance Officer is hereby ordered and directed to cause this legislation to be published.

**Section 7.** That this law and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall take effect and be in full force and effect twenty days from and after the date of its final passage, adoption and publication.