

ORDINANCE # 238

"AN ORDINANCE REPEALING ALL PREVIOUS ORDINANCES AND ESTABLISHING A NEW ORDINANCE PERTAINING TO IMPOSING A MUNICIPAL SALES AND SERVICE TAX AND A USE TAX FOR THE CITY OF LAKE NORDEN, HAMLIN COUNTY, SOUTH DAKOTA."

BE IT ORDAINED BY THE MUNICIPALITY OF LAKE NORDEN, HAMLIN COUNTY, SOUTH DAKOTA.

Section 1. PURPOSE. The purpose of this ordinance is to provide additional needed revenue for the City of Lake Norden, Hamlin 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.

Section 2. EFFECTIVE DATE AND ENACTMENT OF TAX. From and after the 1st day of July 2001, there is hereby imposed as a municipal retail occupational sales and service tax upon the privilege of engaging in business a tax measured by One Percent (1%) on the gross receipts of all persons engaged in business within the jurisdiction of the City of Lake Norden, Hamlin County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto. ~~Tax will not apply to items specifically exempt under SDCL 10-52-11 and 10-52-12. Items exempted from municipal sales and service tax under SDCL 10-52-2.6, 10-52-11 and 10-52-12 include: Farm Machinery and Irrigation Equipment, Parts or Repairs for Farm Machinery, Agricultural Animal Health Products and Medicine, Transportation Services, Collection and Disposal of Solid Waste, Veterinarian and Animal Specialty Services, and Air Transportation. Removed by Ordinance # 268 – 8/1/05.~~

~~Section 2A. EXEMPTIONS OF SPECIFIED ITEMS. There are hereby exempt from the tax imposed by this ordinance gross receipts from sales of construction materials delivered to a truck of a construction company for use outside of municipal limits. Removed by Ordinance # 250 – 11/03/03.~~

Section 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 city of tangible personal property of serviced from and after the 1st day of July, 2001, 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.

Section 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 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 5. INTERPRETATION. It is declared to be in 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 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, 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 an applicability thereof to other persons or circumstances shall not be affected thereby.

Dated this 2nd day of April, 2001.

Larry Steffensen
Mayor

First Reading: March 19, 2001

Second Reading and Adoption: April 2, 2001

Published April 11, 2001

ATTEST:

Delores Kangas
Finance Officer

**ORDINANCE # 250 AN ORDINANCE AMENDING ORDINANCE# 238 –
REPEALING SECTION 2A. EXEMPTION OF SPECIFIED ITEMS.**

BE IT HEREBY ORDAINED BY THE City Council of Lake Norden, Hamlin
County, South Dakota that “Section 2A. Exemption of Specified Items. There are

hereby exempt from the tax imposed by this ordinance gross receipts from sales of construction materials delivered to a truck of a construction company for use outside of municipal limits.” is repealed from Ordinance #238 effective January 1, 2004:

Furthermore, this amendment is approved and passed by the City Council of the City of Lake Norden so that Ordinance # 238 is in compliance with the provisions of South Dakota Law.

Therefore, Section 2A. Exemptions of Specified Items is repealed effective January 1, 2004.

Approved and passed this 3rd day of November 2003.

/s/ Paul Pietila
Mayor

ATTEST:

/s/ Delores Kangas
Finance Officer

**ORDINANCE # 268 AN ORDINANCE AMENDING ORDINANCE# 238 –
SECTION 2. EFFECTIVE DATE AND ENACTMENT OF TAX.”**

BE IT HEREBY ORDAINED BY THE City Council of Lake Norden, Hamlin County, South Dakota that Ordinance # 238 “Section 2. EFFECTIVE DATE AND ENACTMENT OF TAX” the following obsolete language is removed, effective January 1, 2006:

“Tax will not apply to items specifically exempt under SDCL 10-52-11 and 10-52-12. Items exempted from municipal sales and service tax under SDCL 10-52-2.6, 10-52-11 and 10-52-12 include: Farm Machinery and Irrigation Equipment, Parts or Repairs for Farm Machinery, Agricultural Animal Health Products and Medicine, Transportation Services, Collection and Disposal of Solid Waste, Veterinarian and Animal Specialty Services, and Air Transportation.”

BE IT FURTHER ORDAINED BY THE City Council of Lake Norden, Hamlin County, South Dakota that Ordinance # 238 “Section 2. EFFECTIVE DATE AND ENACTMENT OF TAX” shall read, effective January 1, 2006, as follows:

“From and after the 1st 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 One Percent (1%) on the gross receipts of all persons engaged in business within the jurisdiction of the municipality of the City of Lake Norden, Hamlin County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto. “

Furthermore, this amendment is approved and passed by the City Council of the City of Lake Norden so that the obsolete language in Ordinance # 238 is removed and Ordinance # 238 is in compliance with South Dakota Law.

Therefore, Section 2. EFFECTIVE DATE AND ENACTMENT OF TAX is amended effective January 1, 2006.

Approved and passed this 1st day of August 2005.

Janet Andrews, Mayor

ATTEST:

Delores Kangas, Finance Officer