

Title 3

REVENUE AND FINANCE

Chapters:

- 3.04 Annual Reports By Boards
- 3.08 Purchasing
- 3.12 Claims
- 3.16 Sale of Property
- 3.20 Sales, Service and Use Tax
- 3.22 Bed, Beverage, and Board Tax

Chapter 3.04

ANNUAL REPORTS BY BOARDS

Sections:

- 3.04.010 Annual reports by boards--required.

3.04.010 Annual reports by boards--required. Each of the boards appointed and acting for the city in the administration of city affairs and the head of each department of the city shall make an annual report of its receipts, disbursements, and activities to the council as soon as practicable after the close of the fiscal year, which report shall be filed with the city finance officer. (1957 Rev. Ord. §1.0501)

Chapter 3.08

PURCHASING

Sections:

- 3.08.010 Contracts by members of the council.

3.08.010 Contracts by members of the council. No officer or member of the council shall enter into any contract, make any purchase, or create any indebtedness against the city in excess of one hundred dollars without first having submitted the matter of incurring such indebtedness or making such contract to the council or having received authority of such council therefor. (1957 Rev. Ord. §1.0502)

*Changed 2004-9-7
to 300*

ORDINANCE 2004-9-7

AN ORDINANCE AMENDING CHAPTER 3.08 PURCHASING SECTION 3.08.010 ENTITLED PURCHASING CONTRACTS BY MEMBERS OF THE COUNCIL OF THE GETTYSBURG MUNICIPAL CODE

BE IT ORDAINED by the City of Gettysburg common Council that section 3.08.010 entitled Purchasing is amended to read as follows:

3.08.010 Contracts by members of the Council. No officer or member of the council shall enter into any contract, make any purchase, or create any indebtedness against the City in excess of **Three Hundred dollars (\$300.00) without first having submitted the matter of incurring such indebtedness or making such contract to the council or having received authority of such council therefore. (1957 Rev. Ord. 1.0502)**

ATTEST:

APPROVED:

Sharleen Eliason, Finance Officer

Jerald A. Bown, Mayor

First Reading: September 2, 2004
Second Reading: September 20, 2004
Published: September 23, 2004

Chapter 3.12

CLAIMS

Sections:

3.12.010 Claims.

3.12.010 Claims. All claims against the city shall be in writing and upon forms provided by the city finance officer and in such form as required by statute of the state of South Dakota. Prior to passage or approval by the council, claims shall bear the approval of the council members. (Ord. 1997-3-2, 1997; 1957 Rev. Ord. §1.0504)

Chapter 3.16

SALE OF PROPERTY

Sections:

3.16.010 Sale of personal property.

3.16.010 Sale of personal property. A. Whenever the council deems it for the best interest of the city that personal property belonging to the city be sold, which property has been abandoned or is about to be abandoned for public use, the property shall be sold to the highest bidder upon such terms as may be determined by the council.

B. Notice of sale shall be given by publication once a week for three successive weeks in the official newspaper of the city which notice shall contain a description of the personal property to be sold and the time and place where bids will be received by the council for the sale; and the council may at such time sell the personal property to the highest and best bidder therefor or may in its discretion reject all bids. (1957 Rev. Ord. §1.0503)

Chapter 3.20

SALES, SERVICE AND USE TAX

Sections:

- 3.20.010 Purpose.
- 3.20.020 Enactment.
- 3.20.030 Exemptions.
- 3.20.040 Collections.
- 3.20.050 Use tax.
- 3.20.060 Interpretation.
- 3.20.070 Violation--Penalty.
- 3.20.080 Limitation on use of certain receipts.
- 3.20.090 Continuation of tax.

3.20.010 Purpose. The purpose of this chapter is to provide additional needed revenue for the city by imposing a municipal retail sales and use tax pursuant to the powers granted to the municipality by the state, by SDCL 10-52, entitled Uniform Municipal Non-Ad Valorem Tax Law, and acts amendatory thereto. (Ord. 313 §1, 1985)

3.20.020 Enactment. A. From and after May 1, 1985, there is imposed as a municipal retail occupational sales and service tax upon the privilege of engaging in business a tax measured by one percent on the gross receipts of all persons engaged in business within the jurisdiction of the city who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto. (Ord. 332 §1A, 1989; Ord. 313 §2, 1985)

B. From and after the effective date as provided in Section 10-52-09, SDCL, there is imposed as a municipal retail occupational sales and service tax upon the privilege of engaging in business, in addition to the tax imposed by paragraph (A) of this section, a tax of one percent on the gross receipts of all persons engaged in business within the jurisdiction of the city who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto. If the city has not issued bonds payable in whole or in part from the tax imposed by this chapter prior to July 1, 1990, then the tax imposed by this subsection (B) shall expire and be repealed effective no later than August 31, 1990. (Ord. 332 §1B, 1989)

AN ORDINANCE IMPOSING A MUNICIPAL SALES AND SERVICE TAX
AND A USE TAX FOR THE GETTYSBURG,
POTTER COUNTY, SOUTH DAKOTA.

BE IT ORDAINED BY THE MUNICIPALITY OF GETTYSBURG, POTTER COUNTY,
SOUTH DAKOTA.

Section 1. PURPOSE 3.20.010 The purpose of this ordinance is to provide additional needed revenue for the Municipality of Gettysburg, Potter 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 3.20.020 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 Gettysburg, Potter 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. USE TAX 3.20.050 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, 2006, 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 3.20.040 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.

Section 5. INTERPRETATION 3.20.060 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.

Section 6. PENALTY 3.20.070 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.

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 22nd day of August, 2005.

(effective date January 1, 2006)



Mayor

ATTEST:



Finance Officer

First Reading: August 1, 2005
Second Reading: August 22, 2005
Published: August 25, 2005

3.20.030 Exemptions. A. There are exempt from the tax imposed by this chapter gross receipts from sales of parts or repairs on machinery or equipment which are clearly identifiable as used primarily for agricultural purposes as taxed pursuant to SDCL 10-45-3, farm machinery or equipment taxed pursuant to SDCL 10-45-3, and agricultural animal health products and medicines.

B. There are exempt from the tax imposed by this chapter the gross receipts from sales of construction materials delivered by a truck of a construction contractor to a construction site outside the corporate limits of the city. (Ord. 313 §2B, 1985)

3.20.040 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. (Ord. 313 §3, 1985)

3.20.050 Use tax. In addition there is 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 March 1, 1985, 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, SDCL 10-46, and acts amendatory thereto. (Ord. 313 4, 1985)

3.20.060 Interpretation. It is declared to be the intention of this chapter 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. (Ord. 313 §5, 1985)

3.20.070 Violation--Penalty. Any person failing or refusing to make reports of payments prescribed by this chapter 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 one hundred dollars or imprisonment. In addition, all such collection remedies authored by SDCL 10-45, and acts amendatory thereto, and SDCL 10-46, and acts amendatory

thereto are authorized for the collection of these excise taxes by the Department of Revenue. (Ord. 313 6, 1985)

3.20.080 Limitation on use of certain receipts. The revenues received from the tax imposed by Sections 3.20.020 and 3.20.050 in excess of the revenues which would have been received if the rate of tax had been one percent shall be used only for capital improvement, land acquisition and debt retirement in connection with the city's streets and roadways. (Ord. 332 \$2, 1989)

3.20.090 Continuation of tax. If bonds or other obligations are issued by the city and made payable in whole or in part from the tax imposed by this chapter, such tax shall continue in effect until such bonds or other obligations, and all interest due thereon, have been paid, at which time the tax imposed by Section 3.20.020 (B) shall expire and be repealed. (Ord. 313 \$3, 1989)

Chapter 3.22

BEVERAGE, BOARD, AND BED TAX

Sections:

- 3.22.010 Enactment.**
- 3.22.020 Limitations.**

Section 3.22.010 Enactment. From and after July 1, 1994, there is hereby imposed a one percent tax on the sales of leases or rentals of hotel, motel, campsite or lodging accommodations, alcoholic beverages, prepared food for immediate consumption whether dine-in or carry-out, and ticket sales or admissions to places of amusement, athletic or cultural events (except those exempt under SDCL 10-45-13); or any combination thereof. This tax is in addition to and not in lieu of the 2% tax imposed by Chapter 3.20.020. (Ord. 357 \$1, 1994)

3.22.020 Limitations. The revenues received from the tax imposed by Section 3.22.010 shall be used only for the promotion, economic development and advertising of the City of Gettysburg, South Dakota. (Ord. 357 \$2, 1994)

*Changed
2003-8-13
2%*

Title 4

(RESERVED)