**TITLE III: ADMINISTRATION**

Chapter

**30.** **COUNCIL**

**31. FINANCE AND TAXATION**

**CHAPTER** **30:** **COUNCIL**

Section

30.01 Meetings

30.02 Committees

30.03 Council procedures

**30.01 MEETINGS.**

(A) The regular meeting of the City Council shall be held on the first Monday of every month at the city office or at such a time and place as is set by the Council.

(B) (1) (a) A special meeting of the City Council shall be held when requested by the Mayor or three Council members.

(b) The citys Finance Officer shall cause notice of such meeting and all agenda items to be given to the Mayor and each Council member at least 24 hours prior to the meeting. Notice may be given by telephone, by mail, by personal service or any other method which, in the opinion of the citys Finance Officer, will best provide actual notice.

(2) In the event a meeting is to be held in less than 24 hours from the call of the meeting, the citys Finance Officer shall cause personal notice of the meeting to be served by the Chief of Police upon those Council members who have not participated in the call of the meeting and upon the Mayor, if he or she has not called the meeting.

(3) No special meeting may be held upon less than two hours notice, except upon unanimous consent of the Mayor and Council.

(Ord. 91‑1, passed 8‑5‑1991)

**30.02 COMMITTEES.**

The Mayor shall annually recommend to the Council the establishment and membership of such committees as he or she shall feel are required. The Council shall approve or reject all or any part of such recommendations and may, upon its own motion, establish such committees as it feels are required.

(Ord. 91‑1, passed 8‑5‑1991)

**30.03 COUNCIL PROCEDURES.**

The Council may establish such procedural rules for governing the transaction of its business as it feels are required and, to the extent such rules have not been established, the Council shall be governed by *Roberts Rules of Order*.

(Ord. 91‑1, passed 8‑5‑1991)

**CHAPTER 31: FINANCE AND TAXATION**

Section

31.01 Lodging accommodations, restaurants and amusements; gross receipts tax

31.02 Sales and service tax; use tax

31.99 Penalty

**31.01 LODGING ACCOMMODATIONS, RESTAURANTS AND AMUSEMENTS; GROSS RECEIPTS TAX.**

(A) *Purpose.* The purpose of this section is to provide additional needed revenue for the city by imposing a municipal gross receipts tax pursuant to the powers granted to the municipality by the state, by SDCL Ch. 10‑52A, and acts amendatory thereto.

(B) *Effective date and enactment of tax.* From and after 7‑1‑2003, there is hereby imposed a municipal gross receipts tax of 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 28 consecutive days, the sale of alcoholic beverages, as defined in SDCL  35‑1‑1, or establishments were the public is invited to eat, dine or purchase and carry out prepared food for immediate consumption, or ticket sales or admissions to places of amusement, athletic and cultural events, or any combination thereof. The tax applies to the gross receipts of all persons engaged in business within the jurisdiction of the city, who are subject to the states retail occupational sales and service tax, SDCL Ch. 10‑45 and acts amendatory thereto.

(C) *Collection.* Such tax is levied pursuant to authorization granted by SDCL Ch. 10‑52A and acts amendatory thereto, and shall be collected by the states 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 shall lawfully prescribe.

(D) *Interpretation.* It is declared to be the intention of this section and the taxes levied hereunder that the same shall be interpreted and construed in the same manner as all sections of the states Retail Occupational Sales and Service Act, SDCL Ch. 10‑45 and acts amendatory thereto, and that this shall be considered a similar tax, except for the rate thereof to that tax.

(E) *Use of revenue.* Any revenues received under this section may be used only for the purpose of land acquisition, architectural fees, construction costs, payment for civic center, auditoriums or athletic facility buildings, including the maintenance, staffing and operations of such facilities, and the promotion and advertising of the municipality, its facilities, attractions and activities.

(Ord. 2003‑01, passed 2‑3‑2003) Penalty, see  31.99

**31.02 SALES AND SERVICE TAX; USE TAX.**

(A) *Purpose.* The purpose of this section 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 city by the state, by SDCL Ch. 10‑52, entitled Uniform Municipal Non‑Ad Valorem Tax Law, and acts amendatory thereto.

(B) *Effective date and enactment of tax.* From and after 1‑1‑2006, there is hereby imposed as a municipal retail occupational sales and service tax upon the privilege of engaging in business a tax measured by 2% on the gross receipts of all persons engaged in business within the jurisdiction of the city, who are subject to the states retail occupational sales and service tax, SDCL Ch. 10‑45 and acts amendatory thereto.

(C) *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 1‑1‑2006, at the same rate as the municipal sales and service tax upon all transactions or use, storage and consumption which are subject to the states Use Tax Act, SDCL Ch. 10‑46 and acts amendatory thereto.

(D) *Collection.* Such tax is levied pursuant to authorization granted by SDCL Ch. 10‑52 and acts amendatory thereto, and shall be collected by the states 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 shall lawfully prescribe.

(E) *Interpretation.* It is declared to be the intention of this section and the taxes levied hereunder that the same shall be interpreted and construed in the same manner as all sections of the states Retail Occupational Sales and Service Act, SDCL Ch. 10‑45 and acts amendatory thereto and the states use tax, SDCL Ch. 10‑46 and acts amendatory hereto, and that this shall be considered a similar tax, except for the rate thereof to that tax.

(Ord. 2005‑02, passed 10‑3‑2005) Penalty, see  31.99

**31.99 PENALTY.**

(A) Any person violating any provision of this chapter for which no specific penalty is prescribed shall be subject to 10.99 of this code of ordinances.

(B) Any person failing or refusing to make report or payments prescribed by  31.01 of 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 $200 or imprisoned in the municipal jail for 30 days or both such fine and imprisonment. In addition, all such collection remedies authorized by SDCL Ch. 10‑45, and acts amendatory thereto, are hereby authorized for the collection of these excise taxes by the Department of Revenue.

(C) Any person failing or refusing to make reports or payments prescribed by  31.02 of 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 $200 or imprisoned in the municipal jail for 30 days or both such fine and imprisonment. In addition, all such collection remedies authorized by SDCL Ch. 10‑45, and acts amendatory thereto, and SDCL Ch. 10‑46, and acts amendatory thereto are hereby authorized for the collection of these excise taxes by the Department of Revenue and Regulation.

(Ord. 2003‑01, passed 2‑3‑2003; Ord. 2005‑02, passed 10‑3‑2005)