

CHAPTER 11-1

MUNICIPAL SALES AND SERVICE TAX

11-1-1

PURPOSE

The purpose of this ordinance is to provide additional needed revenue for the Municipality of Brandon, Minnehaha 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.

Legislative History:
Ordinance No. 336, 10/17/03.

Authority:
SDCL Ch. 10-52.

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EFFECTIVE DATE AND ENACTMENT OF TAX

From and after the first day of January, 2004 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 (2.0%) on the gross receipts of all persons engaged in business within the jurisdiction of the Municipality of Brandon, Minnehaha 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 be applied to items specifically exempt under SDCL 10-52-2.6, 10-52-11 and 10-52-12.

Effective January 1, 2006, municipal sales taxes are applicable to the following previously exempt items if the customer take possession within the City limits, or if the service is performed within the City limits: farm machinery and irrigation equipment; agricultural animal health products and medicine; veterinarian and animal specialty services; passenger transportation services and to air transportation if the service both begins and ends within the municipality; and the collection and disposal of solid waste if the waste (garbage) is picked up inside City limits. Parts or repairs for farm machinery are exempt from municipal sales tax.

Legislative History:
Ordinance No. 336, 10/17/03.
Ordinance No. 378, 12/21/05.

Authority:
SDCL Ch. 10-52.
SDCL Ch 10-45
SDCL CH10-46

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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.

Legislative History:
Ordinance No. 336, 10/17/03.

Authority:
SDCL Ch. 10-52

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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

Legislative History:
Ordinance No. 336, 10/17/03.

Authority:
SDCL Ch. 10-52.

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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.

Legislative History:
Ordinance No. 336, 10/17/03.

Authority:
SDCL Ch. 10-52.

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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.

Legislative History:
Ordinance No. 336, 10/17/03.

Authority:
SDCL Ch. 10-52.

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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.

Legislative History:
Ordinance No. 36, 10/17/03.

Authority:
SDCL Ch. 10-52.

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EFFECTIVE DATE

This Ordinance and acts amendatory thereto, repeal and replace Ordinance #335.

Legislative History:
Ordinance No. 336, 10/17/03.
Ordinance No. 378, 11/07/05.

Authority:
SDCL Ch. 10-52.
SDCL Ch 10-45
SDCL CH10-46

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ALLOCATION OF COLLECTIONS

All revenues collected in accordance with Chapter 11-1 of the Brandon Municipal Code and SDCL 10-52 be placed in the General Fund (101) of the City of Brandon.

Legislative History:

Ordinance No. 414, 2/19/08.

Authority:

SDCL Ch. 10-52