

CHAPTER 11-4

MUNICIPAL SALES AND SERVICE TAX

11-4-1

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 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.

Legislative History:
Ordinance No. 319, §3/6/02

Authority:
SDCL §§ 10-52A

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EFFECTIVE DATE AND ENACTMENT OF TAX

From and after the 1st day of January, 2003, there is hereby imposed as 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 and ticket sales or admissions to places of amusement, athletic or cultural events, or any combination thereof. The tax applies to 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.

Legislative History:
Ordinance No. 319, §3/6/02

Authority:
SDCL §§ 10-52A

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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.

Legislative History:
Ordinance No. 319, §3/6/02

Authority:
SDCL §§ 10-52A

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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 that this shall be considered a similar tax except for the rate thereof to that tax.

Legislative History:
Ordinance No. 319, §3/6/02

Authority:
SDCL §§ 10-52A

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USE OF REVENUE

Any revenues received under this ordinance 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.

Legislative History:
Ordinance No. 319, §3/6/02

Authority:
SDCL §§ 10-52A

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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 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, are hereby authorized for the collection of these excise taxes by the Department of Revenue.

Legislative History:
Ordinance No. 319, §3/6/02

Authority:
SDCL §§ 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 of other persons or circumstances shall not be affected thereby.

Legislative History:
Ordinance No. 319, §3/6/02