

ORDINANCE #254

AN ORDINANCE AMENDING SECTION 7-2-8 and 7-2-10 TO MARTIN CITY CODE TITLE SEVEN CHAPTER TWO, SALES & USE TAX

BE IT ORDAINED BY THE CITY COUNCIL OF MARTIN, BENNETT COUNTY,
SOUTH DAKOTA

That Martin Code 7-2-8 and 7-2-10 are hereby amended to read as follows:

7-2-8 PENALTY

Any person failing or refusing to make reports on 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 \$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 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.

7-2-10 BED, BOARD, BOOZE AND TICKET SALES TAX

(1) **Purpose.** The purpose of this Ordinance is to provide additional needed revenue for the City of Martin, Bennett 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 Chapter 10-52A, and acts amendatory thereto.

(2) **Effective Date and Enactment of Tax.** It is recognized that the municipality of Martin has heretofore had in effect a Special Bed, Board, Booze and Ticket Sales Tax, and that the only purposes of this amendment is to comply with a recent change in State Law, which suggests that this type of tax should in a separate provision, apart from other sales and use tax provisions; and the intention of this Ordinance is to continue the imposition of a Special Bed, Board, Booze and Ticket Sales Tax without interruption, and at the same level and in the same manner as had previously been done. The purpose of this amendment being to do what the new law requires and have a separate Ordinance for this tax.

(3) **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.

(4) **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 Section 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.

(5) **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 a 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.

(6) **Penalty.** Any person failing or refusing to make reports on 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 \$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 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.

(7) **Separability.** If any provision of this Ordinance is declared unconstitutional or the application thereof to any person or circumstance is held invalid, the constitutionality of the remainder of the Ordinance and applicability thereof of other persons or circumstances shall not be affected thereby.

This Ordinance shall be in force from and after its passage and publication as required by law.

Dated this 11 day of Oct, 2023.

CITY OF MARTIN
A Municipal Corporation

By: _____
Gary Rayhill, Mayor

ATTEST:

By: _____
Finance Officer

1st Reading Sept 11, 2023
2nd Reading Oct 11, 2023
Published _____
Effective _____