

APPENDIX B: TAXATION

Chapter 1 Sales, Service & Use Tax
Chapter 2 Lodging, Alcoholic Beverages, & Food Tax

CHAPTER 1 SALES, SERVICE & USE TAX

SECTION 101 PURPOSE

The purpose of this ordinance is to provide additional needed revenue for the Municipality of Platte, Charles Mix 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.

See: SDCL Ch. 10-52

SECTION 103 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%) on the gross receipts of all persons engaged in business within the jurisdiction of the Municipality of Platte, Charles Mix County, South Dakota, who are subject to the South Dakota Retail Occupational and Sales and Service Tax, SDCL 10-45 and acts amendatory thereto.

See: SDCL Ch. 10-45

SECTION 105 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 day 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.

See: SDCL Ch. 10-46

SECTION 107 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.

See: SDCL Ch. 10-52

SECTION 109 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 amendments 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.

See: SDCL Chs. 10-45, 10-46

SECTION 111 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 the collection of the tax herein levied shall be guilty of a misdemeanor and upon conviction shall be fined not more than two hundred dollars (\$200.00) or imposed in jail for thirty (30) days or both such fine and imprisonment. In addition, all such collection remedies authorized by SDCL 10-45, and acts as 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.

See: SDCL Chs. 10-45, 10-46

CHAPTER 2 LODGING, ALCOHOLIC BEVERAGES, AND FOOD TAX

SECTION 201 PURPOSE

The purpose of this ordinance is to provide additional needed revenue for the City of Platte, South Dakota, by imposing an additional 1% 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.

See: SDCL Ch. 10-52, 10-52A

SECTION 203 EFFECTIVE DATE AND IMPLEMENTATION

From and after the first day of July, 1999, there is hereby imposed a municipal gross receipts tax of one percent (1%) upon the leaves or rentals of hotel, motel, campsites or other lodging accommodations within the municipality for periods of less than twenty-eight (28) consecutive days, and upon the sale of alcoholic beverages as defined in SDCL 35-1-1. The tax applies to the gross receipts of all persons engaged in business within the jurisdiction of the Municipality of Platte, Charles Mix County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45, and acts amendatory thereto.

From and after the first day of January, 2002, there is hereby imposed a municipal gross receipts tax of one percent (1%) upon establishments where the public is invited to eat, dine or purchase and carry out prepared food for immediate consumption. The tax applies to the gross receipts of all persons engaged in business within the jurisdiction of the Municipality of Platte, Charles Mix County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45, and acts amendatory thereto.

See: SDCL Ch. 10-45

SECTION 205 COLLECTION

The tax hereunder imposed shall be levied pursuant to the authority granted to the municipality by SDCL 10-52A 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 of the State of South Dakota shall lawfully prescribe.

See: SDCL Ch. 10-52

SECTION 207 INTERPRETATION

It is declared to be the intention of this ordinance and the taxes levied hereunder that same shall be interpreted and construed in the same manner as all sections of the South Dakota Retail Occupational Sales and Service Tax, SDCL Chapter 10-45 and all acts amendatory thereto and the South Dakota Use Tax Act set forth in SDCL Chapter 10-46 and all amendments thereto, and that the tax imposed hereunder shall be considered a similar tax except for the rate thereof.

See: SDCL Chs. 10-45, 10-46

SECTION 209 APPLICATION OF REVENUE

Any revenues collected by the City of Platte as a result of the taxes imposed hereunder may be used only for the purpose of land acquisition, architectural fees, construction costs, payments for civic center, auditorium 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. The funds so collected hereunder shall be maintained in a separate fund and shall be used only for the specific purposes set forth herein.

See: SDCL Chs. 10-45, 10-46

SECTION 211 EXEMPT TRANSACTIONS

All transactions exempt under South Dakota law from the aforesaid tax shall continue to be exempt from the tax imposed hereunder.

See: SDCL Chs. 10-45, 10-46

SECTION 213 PENALTY

Any person who fails or refuses to make reports on payments prescribed by this ordinance and the rules and regulations relating to the ascertainment and collection of the taxes herein levied shall be guilty of a misdemeanor, and upon conviction shall be fined not more than \$200. 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.

See: SDCL Chs. 10-45, 10-46