

Chapter 3.16

ADDITIONAL TAX ON CERTAIN SALES

Sections:

3.16.010 **Special tax rates.**

3.16.020 **Use of revenue.**

3.16.010 **Special tax rates.**

Effective July 1, 2003, there is imposed an additional tax at the rate of one percent (1%) upon the gross receipts from the sales 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; sales of alcoholic beverages as defined in SDCL 35-1-1; sales of establishments where the public is invited to eat, dine or purchase and carry out prepared food for immediately consumption; and ticket sales or admissions to places of amusement, athletic, and cultural events. (Ord. 343 (part), 2000) (Amended 2005)

3.16.020 **Use of revenue.**

Any revenues received under Section 3.16.010 shall be used for the following purposes: the economic welfare of the municipality; land acquisition; architectural fees; construction costs; payments for civic center, auditorium or athletic facility building, including the maintenance, staffing and operation of such facilities; and the promotion and advertising of the municipality, its facilities, attractions and activities. (Ord. 343 (part), 2000)