

Chapter 3.12

SALES AND SERVICE TAX

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3.12.010 Purpose.

The purpose of this chapter is to provide additional needed revenue for the Municipality of North Sioux City, Union County, South Dakota by imposing a municipal retail sales and use tax pursuant to the powers granted to the powers granted to the municipality by the State of South Dakota, by SDCL 10-52A and acts amendatory thereto. (Ord. 360 § 1, 2002: prior code § 11.0101) (Amended 2005)

3.12.020 Effective date and enactment of tax.

From and after the first day of January, 2006, there is hereby imposed as a municipal retail occupational sales and service tax upon the privilege of engaging in a business a tax measured by two percent (2%) on the gross receipts of all persons engaged in business within the jurisdiction of the City of North Sioux City, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto.

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, 2006, 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.

3.12.030 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 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.

3.12.040 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.

13.12.050 Use of Revenue

Any revenues received under this Chapter in excess of the amount received at the rate of the tax in Section 3.12.020 or 1% shall be allocated as of the effective date of this Ordinance as follows:

80% General Fund

20% Used only for capital improvements, including but not limited to, land acquisition and debt retirement. (Amended 2005)

3.12.060 Violation--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 Five Hundred Dollars (\$500). In addition, all such collection remedies authorized by SDCL 10-45, and acts amendatory thereto, authorized for the collection of these excise taxes by the Department of Revenue and Regulation. (Ord. 360 § 6, 2002: prior code § 11.0106) (Amended 2005)

3.12.070 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 person or circumstances shall not be affected thereby. (Ord. 360 § 8, 2002: prior code § 11.0108) (Amended 2005)