

ORDINANCE NO. 5561

AN ORDINANCE TO CHANGE THE DUE DATE OF OCCUPANCY TAX REMITTANCES FOR BUSINESS IMPROVEMENT DISTRICT NO. 1 BY AMENDING SECTION 3.24.080 OF THE RAPID CITY MUNICIPAL CODE

WHEREAS the City of Rapid City created Business Improvement District No. 1 by passage of Ordinance 5126; and

WHEREAS the Ordinance required all occupancy tax remittances to be submitted by the 20th day of the month following the month for which such remittances were due; and

WHEREAS the Ordinance did not provide an alternative due date in the case where the 20th of month fell on a Saturday, Sunday or holiday; and

WHEREAS the City of Rapid City desires to amend the Ordinance to provide for such situations.

NOW THEREFORE, BE IT ORDAINED by the City of Rapid City that Section 3.24.080 of the Rapid City Municipal Code be amended to read as follows:

3.24.080 Penalties for failure to pay occupational tax.

All remittances of occupancy tax collected pursuant to this chapter shall be due and received in the Office of the City Finance Officer, on or before the 20th day of the month following the month for which the occupancy tax remittances are due. Should the 20th day of the month fall on a Saturday or a Friday that is a holiday observed by the city, the occupancy tax remittances shall be due on the last business day immediately preceding the 20th. Should the 20th day of the month fall on a Sunday or Monday that is a holiday observed by the city, the occupancy tax remittances shall be due on the first business day immediately following the 20th.

All amounts that are not received on or before the ~~20th day of the month~~ due date will be charged a late fee in the amount of 10% of the total amount due. Failure to pay such tax shall also constitute a violation of this chapter, which may be punishable by a fine not to exceed \$200. Each day that the payment is overdue shall constitute a separate offense. Any unpaid balance under this chapter shall constitute a lien upon the property owned by the business or user of space being taxed, shall become a lien against and shall run with the property, and may be enforced and collected in the same manner as other unpaid real property taxes and assessments. The City Finance Officer shall certify all unpaid amounts or balances to the County Treasurer for collection in the same manner as general property taxes are collected.

Further, the city shall have the ability to deny the issuance of any permits or licenses, or any renewals thereof, to any business or premise that fails to conform to the provisions of this chapter, including but not limited to, building permits, malt beverage licenses, and liquor licenses. Nothing within the body of this chapter shall be construed as limiting any other rights the city has, or may pursue, in seeking collection of monies received but not paid under the terms of this chapter. In the event that this tax becomes subject to supervision by the state through the

state's Department of Revenue, any rights the city has herein shall be deemed cumulative to any powers that inure to the benefit of the state.

CITY OF RAPID CITY

Mayor

ATTEST:

Finance Officer

(SEAL)

First Reading:
Second Reading:
Published:
Effective: