

ORDINANCE NO. 5088

AN ORDINANCE TO AMEND THE RETAIL OCCUPATIONAL SALES AND SERVICE TAX IMPOSED RATES BY AMENDING SECTION 3.16.010 OF THE RAPID CITY MUNICIPAL CODE AND TO DECLARE AN EMERGENCY.

WHEREAS, the City of Rapid City has previously adopted a retail occupational sales and service tax in accordance with the South Dakota enabling statutes; and

WHEREAS, the enabling statutes require that the items taxed by the City conform to the items taxed by the State; and

WHEREAS, the State has amended the items it taxes, effective January 1, 2006; and

WHEREAS, the City must amend its sales tax ordinance to match the changes made by the state in order to continue to collect sales tax after January 1, 2006; and

WHEREAS, the City must have any changes in its sales tax ordinance presented to the Department of Revenue prior to October 1st for the changes to become effective by the following January 1st; and

WHEREAS, the City's general fund, the bulk of which is derived from sales tax revenue, pays for the services that protect the public peace, health, safety and provides support for the municipal government and its existing public institutions.

NOW THEREFORE BE IT ORDAINED by the City of Rapid City that section 3.16.010 of the Rapid City Municipal Code is hereby amended to read as follows:

3.16.010 Imposed Rate.

From and after the date of implementation provided for pursuant to SDCL 10-52, there is imposed as a municipal retail occupational sales and service tax upon the privilege of engaging in business a tax of two percent on the gross receipts of all persons engaged in business within the jurisdiction of the city, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL § 10-45, and acts amendatory thereto and SDCL Chapter 10-46, and acts amendatory thereto. ~~Tax will not be applied to items specifically exempt under SDCL § 10-52-2.6, 10-52-11, and 10-52-12. Items exempted from municipal tax include: farm machinery and irrigation equipment, parts or repairs for farm machinery, agricultural animal health products and medicine, transportation service, collection and disposal of solid waste, veterinarian and animal specialty services and air transportation.~~

BE IT FURTHER ORDAINED by the City of Rapid City that this Ordinance is necessary for the immediate preservation of the public peace, health, safety and function of the municipal government and shall become effective immediately upon passage and publication thereof.

CITY OF RAPID CITY

Mayor

ATTEST:

Finance Officer

(SEAL)

First Reading:
Second Reading:
Published:
Effective: