

ORDINANCE NO. 5019

AN ORDINANCE TO AMEND THE CITY OF RAPID CITY’S MUNICIPAL NON-AD VALOREM SALES TAX ORDINANCE BY AMENDING SECTIONS 3.16.010 OF THE RAPID CITY MUNICIPAL CODE.

WHEREAS, the City of Rapid City has previously enacted a municipal sales tax in accordance with the enabling statutes enacted by the state legislature; and

WHEREAS, the City of Rapid City provides a variety of services to the public that are dependent upon the revenue generated by the municipal sales tax; and

WHEREAS, the City of Rapid City was required by the State of South Dakota in 2003 to reduce the City’s sales tax rate to 1.84% to account for additional revenue as a result of the State of South Dakota’s decision to impose municipal sales tax upon food items; and

WHEREAS the City of Rapid City has reviewed the rate of its municipal sales tax and determined that said rate should be increased.

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 ~~one and eighty four one hundredths percent (1.84%)~~ two percent (2%) 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.

CITY OF RAPID CITY

ATTEST:

Mayor

Finance Officer

(SEAL)

First Reading:
Second Reading:
Published:
Effective:

Prepared By: CITY ATTORNEY'S OFFICE