<div align="center">

CHAPTER 3 – ASSESSMENTS & TAXATION

ARTICLE 3 - LOCAL OPTION TAXES

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SECTIONS:

Sections 3-3-101 to 199, inclusive. General provisions.

Section 3-3-101   Purpose.

The purpose of this ordinance is to provide additional needed revenue for the Municipality of Pierre, Hughes County, South Dakota, by imposing a municipal retail sales and use tax pursuant to the powers granted to the municipality by the State of South Dakota, by SDCL 10-52 entitled Uniform Municipal Non-Ad Valorem Tax Law, and acts amendatory thereto.

Section 3-3-102   Tax and Effective Date.

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

Source: Ord. No. 1106, 1983; Ord. 1368, 1995, Ord. 1534, 2003; Ord. No. 1581, 2005;

Section 3-3-103 Special Tax Rates.

From and after the first day of January, 2004, there is hereby imposed, in addition the municipal non-advalorum tax established in Section 3-3-102, a gross receipts tax at the rate of one percent (1%) upon the gross receipts of all leases or rentals of hotel, motel, campsites, or other lodging accommodations within the municipality for periods of less than twenty-eight consecutive days, or sales of alcoholic beverages as defined in SDCL 35-1-1, or establishments where the public is invited to eat, dine, or purchase and carry out prepared food for immediate consumption, or ticket sales or admissions to places of amusement, athletic, and cultural events, or any combination thereof.

Source: Ord. 1368, 1995, Ord. 1534, 2003.

Section 3-3-104 Exemptions from Taxation.

Exemptions to the non-advalorum taxes set out in this Chapter shall be the same exemptions as set out in SDCL 10-45, 10-46, 10-52 and all acts amendatory thereto.

Source: Ord. No. 1150A, 1985; Ord. 1368, 1995, Ord. 1534, 2003.

Section 3-3-105 Use Tax.

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 day of January, 1996, 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.

Section 3-3-106 Collection.

Such tax is levied pursuant to authorization granted by SDCL 10-52 and acts amendatory thereto, and shall be collected by the South Dakota Department of Revenue 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.

Section 3-3-107   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 the South Dakota Use Tax, SDCL 10-46 and acts amendatory thereto, and that this shall be considered a similar tax except for the rate thereof to that tax.

Section 3-3-108   Use of Revenue.

Any revenues received under Section 3-3-102 of this ordinance in excess of One percent (1 %) may be used only for capital improvement, to include lease-purchase agreements of realty, land acquisition, the funding of public ambulances and medical emergency response vehicles, public hospitals or nonprofit hospitals with fifty or fewer licensed beds, other public health care facilities or nonprofit health care facilities with fifty or fewer licensed beds, the transfer to the special 911 fund authorized by 34-45-12, the purchasing of fire fighting vehicles and equipment, and debt retirement. These expenditures may be financed through a sale-leaseback agreement. On an individual basis, expenditure restrictions may be waived by four-fifths 4/5 vote of the Commission.

Any revenues received under Section 3-3-103 of this ordinance may be used only for the purpose of land acquisition, architectural fees, construction costs, payment for civic center, auditorium or athletic facility buildings, including the maintenance, staffing and operations of such facilities, and the promotion and advertising of the municipality, its facilities, attractions and activities.

Source: Ord. No. 1106, 1983, Ord. 1534, 2003; Ord. No. 1581, 2005;

Section 3-3-109   Penalty.

Any person failing or refusing to make reports or payment 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 $200 or imprisoned in the municipal jail for thirty (30) days or both such fine and imprisonment. In addition, all such collection remedies authorized by SDCL 10-45, and acts amendatory thereto, and SDCL 10-46, and acts amendatory thereto are hereby authorized for the collection of these taxes by the Department of Revenue.

Section 3-3-110   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 persons or circumstances shall not be affected thereby.

Section 3-3-111 to 199, inclusive. Reserved.

Source: Ord. No. 1106, 1983, Ord No. 1368, 1995, Ord. 1534, 2003.