

**ORDINANCE NO. 129**  
**CITY OF CROOKS, SOUTH DAKOTA**  
AN ORDINANCE IMPOSING A MUNICIPAL SALES AND SERVICE TAX AND A USE TAX FOR THE  
MUNICIPALITY OF CROOKS, MINNEHAHA COUNTY, SOUTH DAKOTA.

BE IT ORDAINED BY THE MUNICIPALITY OF CROOKS, MINNEHAHA COUNTY, SOUTH DAKOTA.

**Section 1. PURPOSE.** The purpose of this ordinance is to provide additional needed revenue for the Municipality of Crooks, Minnehaha 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 2. EFFECTIVE DATE AND ENACTMENT OF TAX.** From and after the first day of January, 2004, there is hereby imposed as a municipal retail occupational sales and service tax upon the privilege of engaging in business a tax measured by one point nine zero percent (1.90%) on the gross receipts of all persons engaged in business within the jurisdiction of the Municipality of Crooks, Minnehaha County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 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.

**Section 3. 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 of January, 2004, 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 4. 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 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 and Regulation of the State of South Dakota shall lawfully prescribe.

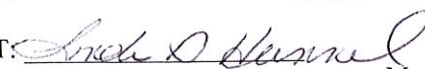
**Section 5. INTERPRETATION.** It is declared to be the intention of this ordinance and the taxes levied hereunder that the same shall be interpreted and construed in the same manner as all sections of the South Dakota Retail Occupational Sales and Service Act, SDCL 10-45 and acts amendatory thereto and the South Dakota Use Tax, SDCL 10-46 and acts amendatory hereto, and that this shall be considered a similar tax except for the rate thereof to that tax.

**Section 6. 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 \$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 excise taxes by the Department of Revenue and Regulation.

**Section 7. 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.  
Dated this 11<sup>th</sup> day of August, 2003.

First Reading	July 30, 2003
Second Reading and Adoption	August 11, 2003
Published	August 20, 2003

  
Michael Miska Mayor

ATTEST:   
(SEAL) Municipal Finance Officer