

CITY OF CROOKS
ORDINANCE #333

AN ORDINANCE OF THE CITY OF CROOKS, SOUTH DAKOTA, ESTABLISHING
PROVISIONS FOR THE REFUND OF RETAIL SALES AND USE TAX.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CROOKS, SOUTH
DAKOTA, THAT:

Section 1. Purpose

The purpose of this ordinance is to establish criteria for sales and use tax refunds within the City
of Crooks in order to stimulate business and commercial activity within the City of Crooks.

Section 2. Minimum Expenditures Required.

A minimum of \$1,000,000.00 for improvements or new construction within the boundaries of the
City of Crooks's urban service district shall be required in order to apply for sales and use tax
refunds.

Section 3. Eligible Taxes.

The City may agree to a refund of its local sales and use taxes paid by business or person:

- A. On the purchase of material for use in remodeling, rehabilitating, or constructing a
structure or;
- B. On the purchase of equipment and furnishings for a structure.

Section 4. Separate Agreements Required.

Any person desiring to claim a refund shall make application to the City Finance Officer at least
thirty days prior to the earlier of the construction commencement or the ordering of equipment to
be used in the business facility. The City Council will, by separate Agreement, consider rebating
the eligible local sales and use tax paid for a period to be determined by the Agreement but not to
exceed two (2) years.

Section 5. Documentation Required.

Business or persons entitled to a refund of local sales and use tax under this Chapter shall pay the
entire amount of State and local sales and use taxes at the time of purchase. A business or person
entitled to a refund of sales and use tax must provide documentation necessary to support a
refund claim in a form prescribed by the City's Finance Officer.

Aye: HARSTAD, BEYER, RICHARDSON

Nay: SCHUETTE

Abstain:

Adopted this 9th day of October, 2023.



Mayor



Attest:



Finance Officer

Legislative History:

Public hearing: N/A

First reading: 09/11/2023

Second reading: 10/09/2023

Amendment: N/A

Additional reading due to substantial amendment: N/A

Passage & adoption: 10/09/2023

Publication date: 10/13/2023

Effective date: 11/02/2023

Published once at the approximate cost of: \$24.86