

ORDINANCE NO. 60

AN ORDINANCE ESTABLISHING A MUNICIPAL SALES AND SERVICE TAX AND A USE TAX FOR THE CITY OF CROOKS, MINNEHAHA COUNTY, SOUTH DAKOTA, TO BECOME EFFECTIVE SEPTEMBER 1, 1989.

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

Section 1. There is hereby established a municipal retail sales and service tax and a use tax within the taxing jurisdiction of the City of Crooks, South Dakota, upon the gross proceeds of all persons and businesses who are subject to the South Dakota retail sales and service tax and use tax, as set forth in SDCL Chapters 10-45 and 10-46, and acts amendatory thereto.

Section 2. The effective date of the implementation of said tax and this ordinance is for all applicable taxable transactions that take place from and after September 1, 1989.

Section 3. Said tax shall, in all respects, conform to the South Dakota state tax, except as more fully specified in SDCL Chapter 10-52, as amended.

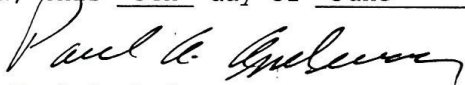
Section 4. The rate of said tax shall be one per cent (1%) of the gross proceeds of all applicable persons and businesses, except as hereinafter provided: NONE

Section 5. The tax imposed by this ordinance shall be collected and distributed by the South Dakota Department of Revenue as prescribed by SDCL 10-52-4 and 5, as amended.


Section 6. 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 described shall be guilty of a misdemeanor and be subject to a fine of not more than thirty (30) days or both such fine and jail term. In addition, all remedies authorized by SDCL Chapters 10-45 and 10-46, and acts amendatory thereto shall be available for the ascertainment and collection of the tax.

Section 7. If any provision of this ordinance is declared unconstitutional or the application thereof to any person or circumstance is held invalid, the constitutionality of the remainder of the ordinance and applicability thereof to other persons or circumstances shall not be affected thereby.

Dated at Crooks, South Dakota, this 5th day of June, 1989.

  
Paul A. Anderson  
Mayor

ATTEST:

  
Susan Doty  
Municipal Finance Officer

(SEAL)

Introduction and First Reading: April 3, 1989

Second Reading, Passage and Approval: June 5, 1989

Publication: June 14, 1989

Effective Date: September 1, 1989