CITY OF AURORA

ORDINANCE NO. 341

AN ORDINANCE AMENDING ORDINANCE NO. 223 AND IMPOSING A MUNICIPAL SALES AND SERVICE TAX AND A USE TAX FOR THE MUNICIPALITY OF AURORA, BROOKINGS COUNTY, SOUTH DAKOTA.

BE IT ORDAINED BY THE MUNICIPALITY OF AURORA, BROOKINGS COUNTY, SOUTH DAKOTA.

I.

Section 1. PURPOSE. The purpose of this ordinance is to provide additional needed revenue for the Municipality of Aurora, Brookings 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 Chapter 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, 2024, 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 Aurora, Brookings County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL Chapter 10-45 and acts amendatory thereto.

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 items purchased from and after the first of January, 2024, 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, SDCL Chapter 10-46, and acts amendatory thereto.

Section 4. COLLECTION. Such tax is levied pursuant to authorization granted by SDCL Chapter 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 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 Chapter 10-45 and acts amendatory thereto and the South DakotaUse 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 $2000 or imprisoned in the county detention facility for thirty(30) days or both such fine and imprisonment. In addition, all such collection remedies authorized by SDCL Chapter 10-45, and acts amendatory thereto, and SDCL Chapter 10-46, and acts amendatory thereto are hereby authorized for the collection of these excise taxes by the Department of Revenue.

Section 7. IMPLEMENTATION. This ordinance shall be effective on January 1, 2024. Until January 1, 2024, Ordinance 223, which is an ordinance imposing a municipal sales and service tax and a use tax for the municipality of Aurora shall be effective.

Section 8. 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.

<div align="center">II.</div>

Any or all ordinances in conflict herewith are hereby repealed, however the effective date of this ordinance is January 1, 2024.

FIRST READING:_____

SECOND READING:_____

PUBLISHED:_____

CITY OF AURORA, SOUTH DAKOTA

_____
Josh Jones, Mayor

ATTEST:

_____
Shannon Freng, Finance Officer