

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

273I0366

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB 1208 - 02/21/2003

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives Garnos and McCaulley and Senator Napoli

1 FOR AN ACT ENTITLED, An Act to revise certain provisions related to the general occupancy
2 tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 9-55-7 be amended to read as follows:

5 9-55-7. Upon receiving a recommendation from the business improvement board, the
6 governing body may create one or more business improvement districts by adopting a resolution
7 of intent to establish a district or districts. The resolution shall contain the following information:

8 (1) A description of the boundaries of any proposed district;

9 (2) The time and place of a hearing to be held by the governing body to consider
10 establishment of a district or districts;

11 (3) The proposed public facilities and improvements to be made or maintained within any
12 such district; and

13 (4) The proposed or estimated costs for improvements, facilities, and activities within any
14 district; and the method by which the revenue shall be raised. If a special assessment
15 is proposed, the resolution also shall state the proposed method of assessment.



1 The notice of intent shall recite that the method of raising revenue shall be fair and equitable.
2 In the use of a general occupation tax, the tax shall be based primarily on the square footage of
3 the owner's and user's place of business. However, if the public improvement consists of
4 convention facilities, the general occupation tax may be a transient occupancy tax on rented hotel
5 and motel rooms and units offered and let for overnight occupancies of less than thirty
6 continuous calendar days, which tax may not exceed two dollars per occupied room per night.
7 In the use of a special assessment, the assessment shall be based upon the special benefit to the
8 property within the district.

9 Section 2. That § 9-55-2 be amended to read as follows:

10 9-55-2. Any municipality ~~of the first and second class~~ may impose a special assessment upon
11 the property within a business improvement district in the municipality or a general business
12 license and occupation tax on businesses and users of space within a business improvement
13 district or both.