

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

474M0400

HOUSE ENGROSSED NO. **HB 1128** - 02/09/2006

Introduced by: Representatives Turbiville, Cutler, Deadrick, Elliott, Faehn, Frost, Gassman, Glenski, Haley, Halverson, Heineman, Hennies, Hills, Howie, Hunt, Jensen, Kraus, Krebs, Kroger, Lange, McCoy, McLaughlin, Miles, Murschel, O'Brien, Olson (Ryan), Pederson (Gordon), Rausch, Roberts, Rounds, Schafer, Sebert, Sigdestad, Street, Thompson, Tidemann, Valandra, Van Etten, Vehle, Weems, Wick, and Willadsen and Senators Hansen (Tom), Abdallah, Adelstein, Bartling, Dempster, Duniphan, Gray, Kelly, Knudson, Lintz, McCracken, Nesselhuf, Olson (Ed), Schoenbeck, Smidt, and Sutton (Dan)

1 FOR AN ACT ENTITLED, An Act to increase the rate of taxation that municipalities may
2 impose on certain goods and services.

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

4 Section 1. That § 10-52A-2 be amended to read as follows:

5 10-52A-2. Any municipality may impose an additional municipal non-ad valorem tax at ~~the~~
6 a rate of one that does not exceed two percent upon the gross receipts of all leases or rentals of
7 hotel, motel, campsites, or other lodging accommodations within the municipality for periods
8 of less than twenty-eight consecutive days, ~~or~~ Any municipality may impose an additional
9 municipal non-ad valorem tax at a rate that does not exceed one percent upon the gross receipts
10 of sales of alcoholic beverages as defined in § 35-1-1, or establishments where the public is
11 invited to eat, dine, or purchase and carry out prepared food for immediate consumption, or
12 ticket sales or admissions to places of amusement, athletic, and cultural events, or any



1 combination thereof. The tax shall be levied for the purpose of land acquisition, architectural
2 fees, construction costs, payments for civic center, auditorium, or athletic facility buildings,
3 including the maintenance, staffing, and operations of such facilities and the promotion and
4 advertising of the city, its facilities, attractions, and activities.