

# State of South Dakota

EIGHTY-FIRST SESSION  
LEGISLATIVE ASSEMBLY, 2006

474M0400

## HOUSE BILL NO. 1128

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 sales of alcoholic beverages as defined in § 35-1-  
9 1, or establishments where the public is invited to eat, dine, or purchase and carry out prepared  
10 food for immediate consumption, or ticket sales or admissions to places of amusement, athletic,  
11 and cultural events, or any combination thereof. The tax shall be levied for the purpose of land  
12 acquisition, architectural fees, construction costs, payments for civic center, auditorium, or



- 1 athletic facility buildings, including the maintenance, staffing, and operations of such facilities
- 2 and the promotion and advertising of the city, its facilities, attractions, and activities.