



APPROVED MINUTES BUFFALO CHIP TOWN BOARD

Special Meeting

March 11, 2019, 8:30 a.m.

Notice Was Duly Posted at Buffalo Chip Town Hall

CALL TO ORDER AND ROLL CALL: Daymon Woodruff, Bonnie London, via teleconference, Greg Smith, and Finance Officer, James M. Walczak took roll call, we have a quorum. Town Attorney Kent Hagg not present.

PLEDGE OF ALLEGIANCE: Pledge of Allegiance was led by Greg Smith.

REVIEW AND APPROVAL OF AGENDA: Motion by Woodruff to approve the Agenda; Second by Smith. Motion passed unanimously.

REVIEW AND APPROVAL OF MINUTES OF MARCH 4, 2019, REGULAR MEETING: Motion by Woodruff to approve the Regular Meeting Minutes of March 4, 2019; second by Smith. Motion passed unanimously.

APPROVAL OF CLAIMS:

Rapid City Journal: \$43.58, for Publication of Ordinance N0, 1.10, ran on Mar. 6, 2019.
Rapid City Journal: \$38.94, for Publication of Feb. 18, Regular Meeting, ran on Mar. 7, 2019.

Rapid City Journal: \$26.43, for Publication of Feb. 27, Special Meeting, ran on Mar. 7, 2019.

Total Claims: \$108.95

Motion by Woodruff to approve Claims of \$108.95 as presented by the Finance Officer; second by London. Motion passed unanimously.

ORDINANCE NO. 1.10 – SECOND READING OF:

SDCL 10-52, 10-45, 10-46: Ordinance 1.10 repealing Municipal Sales Service and Use Tax for the Municipality of Buffalo Chip, Meade County, South Dakota March (Ordinance Attached). Motion by Smith to approve First Reading of Ordinance 1.10 Repealing Municipal Sales, Service and Use Tax for the Municipality of Buffalo Chip, Meade County, South Dakota March 11, 2019; second by London. Motion passed unanimously by Voice Vote.

London – Yea

Smith – Yea

Woodruff - Yea

TRUSTEE INPUT:

ADJOURN:

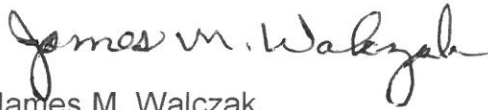
Motion to adjourn meeting was made by Woodruff, seconded by Smith to adjourn the meeting at 8:45 a.m. Motion passed unanimously.

Special Meeting: Monday, March 11, 2019, 8:30 a.m.

Next Regular Meeting Will Be Monday, March 18, 2019, 8:30 am

After Regular Meeting – Board of Equalization Meeting, March 18, 9:00 am, 2019

ATTEST:



James M. Walczak,
Town Finance Officer



Daymon Woodruff,
Town Board President

ORDINANCE NO. 1.10
Second Reading

AN ORDINANCE REPEALING MUNICIPAL SALES, SERVICE AND USE TAX FOR THE MUNICIPALITY OF BUFFALO CHIP, MEADE COUNTY, SOUTH DAKOTA.

BE IT ORDAINED BY THE MUNICIPALITY OF BUFFALO CHIP, Meade County, South Dakota.

Section 1 Purpose. The purpose of this Ordinance is to repeal in its entirety, Ordinance No. 1, Sections 1 through 7, thereby repealing the municipal retail sales, service, and use tax pursuant to the powers granted to the municipality by the State of South Dakota, by SDCL § 10-52 entitled *Uniform Municipal Non-Ad Valorem Tax Law*, and acts amendatory thereto.

Section 2 Effective Date and Enactment of Repeal. From and after the first day of July, 2019, the Town of Buffalo Chip, South Dakota shall cease the imposition of municipal retail sales, 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 Buffalo Chip, Meade County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL §10-45 and acts amendatory thereto.

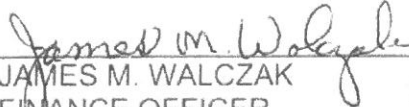
Section 3 Use Tax. The Town of Buffalo Chip shall cease the imposition of excise tax on the privilege of use, storage and consumption within the jurisdiction of the municipality of items purchased from and after the first day of July, 2019, as permitted by the South Dakota Use Tax, SDCL §10-46 and acts amendatory thereto.

Section 4 Interpretation. It is declared to be the intention of this Ordinance that the taxes levied pursuant to Ordinance No. 1 are repealed and that the same shall be interpreted and construed to be repealed as enabled under all applicable sections of the South Dakota Retail Occupational Sales and Service Tax SDCL §10-45 and acts amendatory thereto and the South Dakota Use Tax SDCL §10-46 and acts amendatory hereto, and that this shall be considered a repeal of the similar tax.

Section 5 Separability. If any provision of this ordinance is declared unconstitutional or the application thereof to any person or circumstances held invalid the same shall be deemed separated from the remainder of this Ordinance and applicability thereof to other persons or circumstances shall not be affected thereby

Dated this 11 day of March, 2019.

ATTEST:


JAMES M. WALCZAK
FINANCE OFFICER
(SEAL)



CITY OF BUFFALO CHIP


DAYMON WOOD
TOWN BOARD PRESIDENT