

**ORDINANCE NO. 1.10**  
**First 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It is declared to be the intention of this Ordinance that the taxes levied pursuant to Ordinance No. 1 are repealed and that the same shall be interpreted and construed to be repealed as enabled under all applicable sections of the South Dakota Retail Occupational Sales and Service Tax SDCL §10-45 and acts amendatory thereto and the South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 \_\_\_\_ day of \_\_\_\_\_, 2019.

ATTEST:

CITY OF BUFFALO CHIP

\_\_\_\_\_  
JAMES M. WALCZAK

WOODRUFF

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D A Y M O N

FINANCE OFFICER

BOARD PRESIDENT

TOWN

(SEAL)