

ORDINANCE 34.21.020

AN ORDINANCE TO ESTABLISH AN ADDITIONAL TAX ON GROSS RECEIPTS OF ACCOMMODATIONS, FOOD AND BEVERAGES CONSUMED AND CERTAIN EVENTS AND AMUSEMENTS

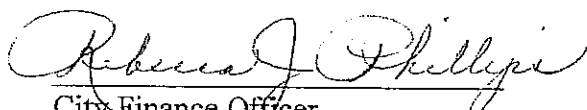
BE IT ORDAINED BY THE COMMISSIONERS OF THE CITY OF SUMMERSET, Meade County, South Dakota, that from and after the date of implementation provided for, pursuant to SDCL 10-52A, there is imposed an additional tax at the rate of one percent upon the gross receipts of all leases or rentals of hotel, motel, campsites or other lodging accommodations within the municipality for periods of less than twenty-eight days, sales of alcoholic beverages as defined in SDCL 35-1-1; establishments where the public is invited to eat, dine or purchase and carry out prepared food for immediate consumption; and ticket sales or admissions to places of amusement, athletic or cultural events, or any combination thereof. (Ord. 3960 (part), 2003; prior code § 2-2(g)).

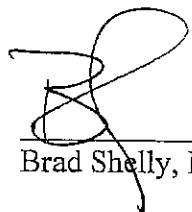
This ordinance shall become effective in accordance with all applicable laws.

Dated this 8 day of September, 2005.

ATTEST:

CITY OF SUMMERSET


City Finance Officer


Brad Shelly, Mayor

(seal)

Vote: Shelly - *aye*
Wagner - *aye*
Riffe - *aye*

First Reading: September 1, 2005
Second Reading: September 8, 2005
Publication: September 10, 2005