

**ORDINANCE NO 2006 – 1033**

**AN ORDINANCE AMENDING ORDINANCE 821 TO SPECIFY THE FINE OR OTHER PUNISHMENT FOR FAILURE TO PAY OCCUPATION TAX AND TO PROVIDE FOR DOCUMENTATION AND AUDITS**

**WHEREAS**, the Common Council of the City of Spearfish passed Ordinance 821 establishing a Business Improvement District (the "B.I.D.") and an occupation tax, and,

**WHEREAS**, the Common Council amended Ordinance 821 to redefine the occupation tax to include both a general business license and occupation tax on lodging establishments in the B.I.D. (the "occupation tax") and a special assessment upon the property of lodging establishment within the B.I.D. (the "special assessment"), and,

**WHEREAS**, pursuant to the power granted the Common Council by SDCL § 9-55-15, the Common Council desires to specify the fine or other punishment for failure to pay the occupation tax, and to provide for documentation and a right of audit, therefore

**BE IT ORDAINED** by the Common Council of the City of Spearfish that Ordinance 821 be amended to add the following language:

Sanctions For Failure to Pay Occupation Tax.

If an establishment does not remit the occupation tax in full on or before the due date, a fine of \$100.00 shall be imposed and added to the amount due. An additional fine of \$100.00 shall be imposed and added for each 30 day period thereafter if any occupation tax or fine remains unpaid.

Sanctions For Failure to Pay Special Assessment.

If a special assessment is levied, the sanctions for failure to remit such special assessment are governed by SDCL § 9-55.

Documentation Requirement.

Whenever an establishment remits an occupation tax or special assessment, the establishment shall document such amount remitted used forms promulgated by the City of Spearfish. Such occupation tax or special assessment shall not be deemed to be remitted until the required form is completed and provided.

Right of Audit.

Each establishment shall at all times keep sufficient accurate records to compute and document the amounts remitted pursuant to the occupation tax or special assessment.

The City of Spearfish, the B.I.D., or any individual or firm designated thereby, are entitled to at any time, with reasonable notice, audit the books, ledgers, daily reports, or franchise reports of any establishment subject to the occupation tax or special assessment, so as to ensure the occupation tax or special assessment has been properly and fully remitted.

Except as amended herein, Ordinance 821 shall remain unchanged and in full force and effect.

This amendment shall be effective the 10<sup>th</sup> day of August, 2006, for all purposes.

Dated this 17<sup>th</sup> day of July, 2006.

CITY OF SPEARFISH

By: \_\_\_\_\_  
Jerry Krambeck, Mayor

ATTEST:

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Elizabeth A. Benning,  
Finance Officer

(SEAL)

First Reading: July 3, 2006  
Second Reading: July 17, 2006  
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