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Charles Mix County
County Auditor

ORDINANCE #2026-01

An Ordinance of Charles Mix County
County Gross Receipts Tax

AN ORDINANCE IMPOSING A COUNTY GROSS RECEIPTS TAX AND A USE TAX FOR CHARLES MIX COUNTY, SOUTH DAKOTA. BE IT ORDAINED BY CHARLES MIX COUNTY, SOUTH DAKOTA.

Section 1. PURPOSE. The purpose of this ordinance is to provide additional needed revenue for Charles Mix County, South Dakota, by imposing county gross receipts tax pursuant to the powers granted to the county by the State of South Dakota, by SDCL 10-52B entitled Uniform County Non-Ad Valorem Tax Law, and acts amendatory thereto. The purpose of the county gross receipts tax is to provide property tax relief on the county property tax levy for all property classified as owner-occupied. All monies collected by the county from the gross receipts tax must be deposited into a property tax reduction fund, which is hereby created.

Section 2. EFFECTIVE DATE AND ENACTMENT OF TAX. From and after the first day of January, 2027, there is hereby imposed as a county gross receipts tax upon the privilege of engaging in business a tax measured by half of one percent (0.5%) on the gross receipts of all persons engaged in business within the jurisdiction of Charles Mix 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. In addition there is hereby imposed an gross receipts tax on the privilege of use, storage and consumption within the jurisdiction of the county of items purchased from and after the first of January 2027, at the same rate as the county gross receipt tax upon all transactions or use, storage and consumption which are subject to the South Dakota Use Tax, SDCL 10-46, and acts amendatory thereto.

Section 4. COLLECTION. Such tax is levied pursuant to authorization granted by SDCL 10-52B and acts amendatory thereto, and shall be collected by the South Dakota Department of Revenue in accordance with the same rules and regulations applicable to the State Sales Tax and under such additional rules and regulations as the Secretary of Revenue of the State of South Dakota shall lawfully prescribe.

Section 5. INTERPRETATION. It is declared to be the intention of this ordinance and the taxes levied hereunder that the same shall be interpreted and construed in the same manner as all 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 similar tax except for the rate thereof to that tax.

Section 6. PENALTY. Any person failing or refusing to make reports or payments prescribed by this ordinance and the rules and regulations relating to the ascertainment and collection of the tax herein levied shall be subject to all such collection remedies authorized by SDCL 10-45, and acts amendatory thereto, and SDCL 10-46, and acts amendatory thereto, are hereby authorized for the collection of these taxes by the Department of Revenue.

Section 7. SEPARABILITY. If any provision of this ordinance is declared unconstitutional or the application thereof to any person or circumstances held invalid the constitutionality of the remainder of the ordinance and applicability thereof to other persons or circumstances shall not be affected thereby.

Dated this 1st day of September, 2026

OFFICIAL SEAL COUNTY AUDITOR CHARLES MIX COUNTY, S.D.

SEAL

Colin Soukup, Chairman

Kory Standy, Vice Chairman

Nick Stotz, Commissioner

Attest: ______________________________

Jason Gant, Auditor

1st Reading: July 30, 2026 – Stotz Yes, Standy Yes, Soukup Yes – 3-0

2nd Reading: September 1, 2026 – Stotz Yes, Standy Yes, Soukup Yes – 3-0

Published: Weeks of August 17th, August 24th, and September 14th, 2026

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