

Upon motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_, it was moved that the following Ordinance be adopted:

ORDINANCE NO. 327

AN ORDINANCE TO AMEND ORDINANCE 323  
AND REMOVE CERTAIN SALES TAX EXEMPTIONS

BE IT ORDAINED by the City of Alexandria, South Dakota, that:

[1] Ordinance 323 "AN ORDINANCE TO IMPOSE A STANDARD TWO PERCENT (2%) SALES TAX RATE WITHIN THE CITY OF ALEXANDRIA, SOUTH DAKOTA" be amended as follows:

Paragraph [2] Effective Date and Enactment of Tax. shall be amended by removing therefrom the following portion:

"Tax will not be applied to items specifically exempt under SDCL 10-52-2.9, 10-52-11 and 10-52-12. Items exempted from municipal tax include: Farm Machinery and Irrigation Equipment, Parts or Repairs for Farm Machinery, Agricultural Animal Health Products and Medicine, Transportation Service, Collection and Disposal of Solid Waste, Veterinarian and Animal Specialty Services, and Air Transportation."

[2] Repealer. Any and all ordinances, or portions of Ordinances, which are in conflict with the provisions hereof, are hereby repealed.

[3] Severability Provision.

Any section, portion, or part of this Ordinance which is determined by any Court to be invalid shall be considered removed there from and the balance of said Ordinance shall remain in effect if the same can be done

for the purpose of carrying out the intent of this Ordinance.

Justification for Ordinance:

- [a] State laws have changed since the adoption of Ordinance 323;
- [b] Sales tax ordinance requirements will be different in 2006 than they were in 2005; and
- [c] Alexandria Sales Tax Ordinances need to comply with the requirements of state law.

First reading: November 7, 2005

Second reading: December 5, 2005

Published: December 8, 2005

Effective date: December 29, 2005  
(20 days after publication)

Votes For: \_\_\_\_\_ Votes Against: \_\_\_\_\_

Ordinance adopted.