

**CITY OF DEADWOOD  
ORDINANCE 1389**

**NOW THEREFORE**, be it ordained by the City Commission of the City of Deadwood, in the State of South Dakota, as follows:

**SECTION 1:**            **AMENDMENT** “3.20.020 Boundaries” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.020 Boundaries

- A. Business Improvement District No. 7 shall have the following boundaries; ~~but excluding any bed and breakfast establishments:~~

~~Black Hills Inn and Suites - Highway 385 South~~

Branch House - 37 Sherman Street and 688 Main Street

Bullock - 635 Main Street

~~Butch Cassidy Suites - 57 Sherman~~

Cedarwood Inn - 103 Charles Street

Celebrity Hotel - 625 Main Street

Comfort Inn - 225 Cliff Street

Deadwood Gulch Resort - 304 Cliff Street

Deadwood Miners - 137 Charles Street

Deadwood Mountain Grand - 1906 Deadwood Mtn.

Deadwood Outdoor Rentals - 206 Mountain Shadow Lane

Deadwood Sports Book - 51 Sherman Street

Deadwood Sundance 2023 LLC/Butch Cassidy Suites - 57 Sherman Street

~~Deadwood Station - 68 Main Street~~

Double Tree (Cadillac Jack's) - 360 Main Street

First Gold/Travelodge - 270 Main Street

Four Points by Sheraton - 575 Main Street

Franklin Hotel - 700 Main Street

Gold Country Inn - 801 Main Street

Gold Dust Hotel/Pineview - 25 Lee Street

Hampton Inn at Tin Lizzies - 531 Main Street

~~Hickoks Hotel - 685 Main Street~~

Historic Dwd Conv. Facility/Martin Mason - 37 Sherman Street

Holiday Inn Express - 22 Lee Street

Iron Horse Inn - 27 Deadwood Street

Landmark Casino - 51 Sherman Street

Lodge at Deadwood - 100 Pine Crest

Mineral Palace - 605 Main Street

Rocksino by Hard Rock - 685 Main Street

Springhill Suites - 360 Main

Super 8 - 196 Cliff Street

Tru by Hilton - 372 Main Street

B. All Short Term Rentals legally permitted and licensed under Chapter 17.53 in the City of Deadwood and approved by the South Dakota Department of Health as a Lodging Establishment.

All ~~hotels, motels or~~ lodging establishments as defined within Deadwood Codified Ordinances or by the State of South Dakota not in the above list, which are built, constructed or established after the date of the establishment of Business Improvement District No. 7 shall automatically become a part of the District.

(Ord. 1248, 2016; Ord. 1236 §§ 1-2, 2015; Ord. 1220 §§ 1-2, 2014; Ord. 1108 §§ 1-2, 2008)

**SECTION 2:** AMENDMENT “3.20.090 Costs Covered By Taxes” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.090 Costs Covered By Taxes

All costs incurred by the City of Deadwood or the City Finance Officer or the Board pursuant to this ordinance shall be paid from occupancy taxes collected under this article. An annual administration fee of \$15,000.00 will be paid to City of Deadwood Finance Department to offset legal and administration expenses.

(Ord. 1248, 2016; Ord. 1236 § 10, 2015; Ord. 1220 § 10, 2014; Ord. 1108 § 10, 2008)

**SECTION 3:** AMENDMENT “3.20.030 Purpose Of District” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.030 Purpose Of District

Business Improvement District No. 7 is created for the purpose of funding a portion or all of the following future proposed public facilities, improvements and activities along with costs of acquisition, construction, maintenance, operation and repair of such improvements, facilities or activities.:

~~Projected revenue (estimated at \$450,000.00) budgeted as follows:  
\$20,000.00 Legal/Administrative \$480,000.00 Marketing \$500,000.00 Total Budget for 2016~~

(Ord. 1248, 2016; Ord. 1236 § 4, 2015; Ord. 1220 § 4, 2014; Ord. 1108 § 4, 2008)

**SECTION 4:** AMENDMENT “3.20.040 Occupancy Tax” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.040 Occupancy Tax

An occupational tax in the amount of Two Dollars (\$2.00) per night shall be imposed upon transient guests based upon rooms rented by any ~~of the above hotels, motels or~~ lodging establishments identified in Section A. ~~This occupation tax shall be fair, equitable and uniform as to class.~~ No occupational tax may be imposed on any transient guest who has been offered a room by a lodging establishment on a complimentary basis and no fee or rent was charged for such room. This tax rate shall be subject to establishment and adjustment by the Deadwood City Commission, by resolution upon recommendation from the Board of Business Improvement District No. 7. An occupational tax in the amount of Three Hundred Dollars (\$300.00) per year shall be imposed by any lodging establishment identified in Section B. This fee shall be subject to establishment and adjustment by the Deadwood City Commission, by resolution upon recommendation from Board of Business Improvement District No. 7.

(Ord. 1248, 2016; Ord. 1236 § 5, 2015; Ord. 1220 § 5, 2014; Ord. 1108 § 5, 2008)

**SECTION 5:            AMENDMENT** “3.20.050 Computation And Collection Of Tax” of the Deadwood Municipal Code is hereby *amended* as follows:

#### AMENDMENT

##### 3.20.050 Computation And Collection Of Tax

The Deadwood City Finance Officer is authorized and directed, with the advice and recommendations of the Board of Business Improvement District No. 7, to determine and compute the tax in accordance with this ordinance. The monthly fees ~~occupational tax assessed~~ pursuant to the terms of this ordinance shall be remitted by the 20th day of each month to the Deadwood City Finance Officer, with the remittance to be for the previous calendar month’s tax collections. The annual fees pursuant to the terms of this ordinance shall be remitted no later than March 1st to the City of Deadwood Finance Officer for the current year. The City Finance Officer and the Board of Business Improvement District No. 7 or its designee or any person or firm contracted by the City Finance Officer and the Business Improvement District Board shall be entitled to audit the books, ledgers, or franchise reports of any ~~hotel, motel or~~ lodging establishment subject to the terms of this act, including the right to inspect daily reports ~~of such hotels and motels~~ so as to ensure that the occupancy tax assessed ~~by this act~~ is being properly remitted. ~~to the City of Deadwood. The City Finance Officer shall be entitled to seek injunctive relief against any hotel, motel or lodging establishment which does not remit the proper amount of tax monies when due, which relief may be in the form of an action requiring the offending hotel or motel owner to allow entry upon their property and access to their records, computers, or books so as to verify that the hotel, motel or lodging establishment is remitting all monies it collects pursuant to this ordinance and the laws of the State of South Dakota.~~ Each ~~hotel, motel or~~ lodging establishment is subject to this ordinance shall keep accurate records of amounts collected from transient guests for review by the City Finance Officer or its designee, pursuant to this article.

(Ord. 1248, 2016; Ord. 1236 § 6, 2015; Ord. 1220 § 6, 2014; Ord. 1108 § 6, 2008)

**SECTION 6:            AMENDMENT** “3.20.060 Remittance Of Tax And Penalties For Failure To Pay” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.060 Remittance Of Tax And Penalties For Failure To Pay

~~All remittances of occupancy tax collected pursuant to this ordinance shall be due and received in the office of the City of Deadwood Finance Officer on or before the 20th day of the month following the month for which the occupancy tax remittances are due. All amounts that are not received on or before the 20th day of the month will be charged a A late fee in the amount of ten percent (10%) of the total amount due with minimum fee of \$10.00. Failure to pay such tax shall also constitute a violation of this ordinance which may be punishable by a fine, not to exceed Five Hundred Dollars (\$500.00), to be paid to the City of Deadwood. Any unpaid balance under this ordinance shall constitute a lien upon the property owned by the business or user of space being taxed and shall become a lien against and shall run with the property and may be enforced and collected in the same manner as other unpaid real property taxes and assessments. The City of Deadwood Finance Officer shall certify all unpaid amounts or balances to the county treasurer for collection in the same manner as general property taxes are collected. Further, the~~ City of Deadwood shall have the ability to deny the issuance of any permits or licenses or any renewals thereof to any business or premise that fails to conform to the provisions of this ordinance, including, but not limited to, building permits, malt beverage licenses, ~~and~~ liquor licenses, business license and short-term rental license.

(Ord. 1248, 2016; Ord. 1236 § 7, 2015; Ord. 1220 § 7, 2014; Ord. 1146, 2011; Ord. 1108 § 7, 2008)

**SECTION 7:            AMENDMENT** “3.20.080 Attorney's Fees And Costs” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.080 Attorney's Fees And Costs

In the event of any civil or criminal action being filed seeking collection of any delinquent assessments, the offending ~~hotel, motel or~~ lodging establishment shall be responsible for and pay all attorney’s fees and costs incurred by the City of Deadwood in seeking payment under the terms of this article.

(Ord. 1248, 2016; Ord. 1236 § 9, 2015; Ord. 1220 § 9, 2014; Ord. 1108 § 9, 2008)

**SECTION 8:**            **AMENDMENT** “3.20.100 Complimentary Rooms” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.100 Complimentary Rooms

Each ~~hotel, motel or~~ lodging establishment shall account for complimentary rooms which are also subject to audit by the City Finance Officer and the Board of Business Improvement District No. 7 or its designee or contractor with such records to show the basis for offering such room on a complimentary basis.

(Ord. 1248, 2016; Ord. 1236 § 11, 2015; Ord. 1220 § 11, 2014; Ord. 1108 § 11, 2008)

**SECTION 9:**            **AMENDMENT** “3.20.110 Required Statement” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.110 Required Statement

~~Any business governed by this article shall sign a sworn statement to be submitted along with the remittance for any tax imposed by this ordinance on or before the 20th day of each month stating as follows: I declare, under penalty of perjury, that the above accounting of rooms rented is accurate and the tax payment made herein is accurate to the best of my knowledge according to my business records. Signed \_\_\_\_\_ Date \_\_\_\_\_  
Title \_\_\_\_\_~~

(Ord. 1248, 2016; Ord. 1236 § 14, 2015; Ord. 1220 § 14, 2014; Ord. 1108 § 14, 2008)

**SECTION 10:**           **EFFECTIVE DATE** This Ordinance shall be in full force and effect from January 24, 2024 and after the required approval and publication according to law.

PASSED AND ADOPTED BY THE CITY OF DEADWOOD CITY COMMISSION

\_\_\_\_\_.

Presiding Officer

Attest

\_\_\_\_\_  
David Ruth Jr., Mayor, City of  
Deadwood

\_\_\_\_\_  
Jessica McKeown, Finance Officer,  
City of Deadwood