

**CITY OF DEADWOOD
ORDINANCE 1391**

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** “3.20.310 Boundaries” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.310 Boundaries

A. Business Improvement District No. 9 shall have the following boundaries:

1. ~~Business Improvement District No. 9 shall have the following boundaries:~~

~~Branch House - 37 Sherman Street~~

~~Celebrity Hotel - 629 Main Street~~

~~Deadwood Cottages - 390 Main Street~~

~~Deadwood Cottages - 388 Main Street~~

~~Deadwood Miners - 137 Charles Street~~

~~Deadwood Rentals - 36 Water Street~~

2. 1.

Branch House - 37 Sherman Street and 688 Main Street

Bullock Hospitality - 633-635 Main Street

Celebrity Hotel - 629 Main Street

Deadwood Gulch Gaming Resort - 304 Cliff Street

Deadwood Mountain Grand - 1906 Deadwood Mtn Dr.

Deadwood Miners - 137 Charles Street

~~Deadwood Station - 68 Main Street~~

Doubletree By Hilton - 360 Main Street

First Gold Hotel/Travelodge - 270 Main Street

Four Points Hotel - 575 Main Street

Franklin Hotel - 709 Main Street

Gold Dust Hotel/Pineview - 23 Lee Street

Gold Country Inn - 801 Main Street

Hampton Inn at Tin Lizzies - 555 Main Street

~~Hickok's Hotel & Casino - 685 Main Street~~

Holiday Inn Express - 22 Lee Street

Iron Horse Inn - 27 Deadwood

Lodge at Deadwood - 100 Pine Crest Lane

Nugget Saloon LLC/First Deadwood Cottages - 388 Main Street

Nugget Saloon LLC/First Deadwood Cottages - 390 Main Street

Nugget Saloon LLC/First Deadwood Cottages - 606 1/2 Main Street

Rocksino by Hard Rock - 685 Main Street

SpringHill Suites by Marriott - 322 Main Street

Tru by Hilton - 372 Main Street

2.

3. Non-transient commercial property owners.

Berg Jewelry and Gift - 650 Main Street

Black Hills Novelty, LLC/AG Trucano - 69 Sherman

Deadwood Harley - 681 Main Street

Deadwood Rentals - 36 Water Street

~~Fun Time (David Barth) - 29 Lee Street~~

Jacobs Gallery - 670 Main Street

JVK Holdings/Beef Jerky Experience - 596 Main Street

~~Madam Peacock's - 638 Main Street~~

Midnight Star - 677 Main Street

~~Isaac Almanza - 696 Main Street~~

Patchstop, LLC - 666 Main Street

Pink Door 629 - 629 Main Street F

~~RE Center of DWD - 11 Charles Street~~

Real Properties of Lead Deadwood - 11 Charles Street

Saloon No. 10 - 657 Main Street

The Bank Hotel Deadwood - 696 Main Street

B. Any lodging or non-lodging establishments not listed but can become a part of this district and included in boundaries by petition and approval of City Commission.

(Ord. 1317 § 2, 2020; Ord. 1304 § 2, 2020; Ord. 1295 § 2, 2019)

SECTION 2: AMENDMENT “3.20.380 Costs Covered By Taxes” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.380 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 and frontage foot taxes collected under this ordinance. An annual administration fee of \$1~~50~~50,000.00 will be paid to City of Deadwood Finance Department to offset legal and administration expenses.

(Ord. 1317 § 10, 2020; Ord. 1304 § 10, 2020; Ord. 1295 § 10, 2019)

SECTION 3: AMENDMENT “3.20.330 Occupancy Tax And General Occupation Tax” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.330 Occupancy Tax And General Occupation 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 in Group 1.

~~An occupational tax in the amount of One Dollar (\$1.00) per night shall be imposed upon transient guests based upon rooms rented by any of the above hotels, motels or lodging establishments in Group 2.~~ 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. 9.

And a general occupation tax based on the linear front footage of the above described non-gaming establishments. The amount of the tax shall be \$50 per month for each non-lodging establishment which has 30 or less linear feet of front footage, and shall be \$75 per month for each non-lodging establishment with more than 30 linear front footage feet.

(Ord. 1317 § 5, 2020; Ord. 1304 § 5, 2020; Ord. 1295 § 5, 2019)

SECTION 4: AMENDMENT “3.20.340 Computation And Collection Of Tax” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.340 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. 9, to determine and compute the tax in accordance with this ordinance. The 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 City Finance Officer and the Board of Business Improvement District No. 9 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 establishments subject to the terms of this act, including the right to inspect daily reports of such ~~hotels and motels~~ lodging establishments 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 or non-lodging establishments 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, motel or~~ lodging or non-lodging establishments owner to allow entry upon their property and access to their records, computers, or books so as to verify that the ~~hotel, motel,~~ lodging, or non-lodging establishments is remitting all monies it collects pursuant to this ordinance and the laws of the State of South Dakota. Each ~~hotel, motel,~~ lodging or non-lodging establishments 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. 1317 § 6, 2020; Ord. 1304 § 6, 2020; Ord. 1295 § 6, 2019)

SECTION 5: **AMENDMENT** “3.20.350 Remittance Of Tax And Penalties For Failure To Pay” of the Deadwood Municipal Code is hereby *amended* as follows:

AMENDMENT

3.20.350 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 late fee in the amount of ten percent (10%) of the total amount due with a 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), 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.

(Ord. 1317 § 7, 2020; Ord. 1304 § 7, 2020; Ord. 1295 § 7, 2019)

SECTION 6: **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

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Presiding Officer

Attest

David Ruth Jr., Mayor, City of
Deadwood

Jessica McKeown, Finance Officer,
City of Deadwood