

ORDINANCE NO. 443

AN ORDINANCE AMENDING ORDINANCE NO. 417 REGARDING A CITY LODGING, RESTAURANT, AND MOTOR VEHICLE RENTAL TAX WITHIN THE CITY OF BEULAH, MERCER COUNTY, NORTH DAKOTA.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BEULAH, MERCER COUNTY, NORTH DAKOTA, AS FOLLOWS:

I. Beulah City Ordinance No. 417 and any and all City of Beulah Resolutions regarding a city lodging, restaurant, and motor vehicle rental tax within the City of Beulah, Mercer County, North Dakota, are hereby rescinded, repealed, and re-enacted as follows:

1. The City Lodging Tax Imposed. There is hereby imposed a tax of 2% upon the gross receipts of retailers on the leasing or renting of hotel, motel, or tourist court accommodations within the City for periods of less than 30 consecutive calendar days or one month. The tax imposed by this section shall be in addition to the state sales tax on rental accommodations as provided in N.D.C.C. Chapter 57-39.2. All proceeds must be deposited in the City Visitors' Promotion Fund and spent only as provided in Chapter 40-57.3 of the North Dakota Century Code.
2. City Lodging and Restaurant Tax Imposed. There is hereby imposed an additional tax of 1% upon the gross receipts of retailers on the leasing or renting of hotel, motel, or tourist court accommodations within the City for periods of less than 30 consecutive calendar days or one month and upon the gross receipts of a restaurant from any sales of prepared food or beverages, not including alcoholic beverages for consumption off the premises where purchased, which are subject to state sales tax. For

purposes of this section "restaurant" means any place where food is prepared and intended for individual portion service for consumption on or off the premises and "prepared" includes heating prepackaged food. Accommodations, food and beverages may all, each, or in any combination be subjected to the tax under this section, if all items in any category which are taxable under state tax law are taxable, except as otherwise provided by Chapter 40-57.3 of the North Dakota Century Code. The tax imposed under this section is in addition to state sales taxes on rental accommodations and restaurant sales. All proceeds must be deposited in the City Visitors' Promotion Capital Construction Fund and spent only as provided in Chapter 40-57.3 of the North Dakota Century Code.

3. City Motor Vehicle Rental Tax Imposed. There is hereby imposed a tax of 1% upon the gross receipts of a retailer on the rental of any motor vehicle for fewer than thirty days if that motor vehicle is either delivered to a renter at an airport or delivered to a renter who was picked up by the retailer at an airport. For the purposes of this section, "motor vehicle" means a motorized passenger vehicle designed to be operated on highways and "retailer" means a company for which the primary business is the renting of motor vehicles for periods of fewer than 30 days. The tax imposed under this section is in addition to state sales taxes on rental motor vehicles for fewer than 30 days. All proceeds must be deposited in the City Visitors' Promotion Fund and spent only as provided in Chapter 40-57.3 of the North Dakota Century Code.

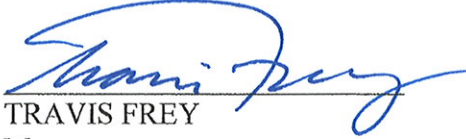
4. Visitors Committee. The Beulah Convention & Visitor's Bureau shall serve as the visitors committee to advise the City Council of the City of Beulah in administering the proceeds from the taxes established herein.
5. Proceeds from Tax. The City Council of the City of Beulah may contract with any person, firm, association, corporation, or limited liability company to carry out the purposes of the City Visitors Promotion Fund or the City Visitors Promotion Capital Construction Fund. The City Council may irrevocably dedicate any portion of revenues from the tax authorized by Section 2 herein and may authorize and issue bonds or other evidences of indebtedness in the manner prescribed by N.D.C.C. § 40-35-08 to be paid by those revenues for any purpose that moneys in the City Visitors Promotion Capital Construction Fund may be used. Such tax upon being pledged to payment of bonds or evidences of indebtedness issued pursuant to this section may not be reduced or repealed by the City Council or by the electors of the City by any initiated amendment to or referendum of the ordinance referred to in Section 2 and N.D.C.C. § 40-57.3-01.1, so long as any of such bonds or evidences of indebtedness remain outstanding. The proceeds from the tax imposed under Section 1 may not be used for any type of capital construction or purchase of real property. The proceeds from the tax imposed in Section 2 may be used only for payment of bonds issued, and the costs of issuance related thereto, under this section or for tourism or capital construction, maintenance, and repair or acquisition of property consistent with the purposes of this ordinance.

- II. Severability. All ordinances or parts of ordinances in conflict herewith are hereby rescinded and repealed.

III. Effective Date. This Ordinance shall be in full force and effect upon its final passage.

IV. Savings Clause. If any provision of this Ordinance or its application to any person or circumstance is held invalid, the remainder of the Ordinance or the application of the provision to other persons or circumstances is not affected.

DATED this 25th day of January, 2022.


TRAVIS FREY
Mayor

ATTEST:


HEATHER FEREBEE
City Auditor

Introduction and First Reading: January 12, 2022

Second Reading: January 25, 2022

Final Passage: January 25, 2022