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SUBJECT: ORDINANCE #1999-1 (JAIL SALES TAX)

ADOPTED DATE: JUNE 21, 1999

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**IMPOSITION OF A SALES TAX  
COUNTY JAIL CONSTRUCTION AND MAINTENANCE**

Definitions-All terms defined in Chapter 57-39.2, N.D.C.C., including all future amendments, are adopted by reference.

Sales tax imposed-Except as otherwise provided in this article, a tax of one-half of one percent (.5%) is imposed upon the gross receipts of retailers from all retail sales within the corporate limits of Cass County, North Dakota, on the following:

- A. Tangible personal property, consisting of goods, wares, or merchandise.
- B. The furnishing or service of gas, communication services, or steam other than steam used for processing agricultural products.
- C. Tickets or admissions to places of amusement or entertainment or athletic events, including amounts charged for participation in an amusement, entertainment, or athletic activity; but not including the playing of any machine for amusement or entertainment in response to the use of a coin.
- D. Magazines and other periodicals.
- E. The leasing or renting of a hotel or motel room or tourist court accommodations.
- F. The leasing or renting of tangible personal property, the transfer of title to which has not been subjected to a retail sales tax under this article.
- G. Sales of alcoholic beverages and tobacco products as defined in 57-39.2-03.2, N.D.C.C.

Exemptions-All sales, storage, use or consumption of tangible personal property which are exempt from imposition and computation of the sales or use tax of the State of North Dakota are specifically exempt from the provisions of this article. In addition, the following exemptions apply:

- A. Coin-operated vending sales of 99 cents or less

Maximum tax imposed-No single transaction involving one or more items is subject to a tax in excess of \$12.50.

Collection and administration-The tax commissioner and the county auditor for Cass County shall have the powers enumerated in the provisions of Chapter 57-39.2, N.D.C.C., relating to the collection and administration of the state sales tax, including all administrative rules adopted by the tax commissioner. The tax commissioner is authorized to establish rate tables integrating the tax imposed by this chapter with other state, county and city taxes.

Contract with state tax commissioner-The county auditor for Cass County, North Dakota, is hereby authorized to contract with the tax commissioner for the administration and collection of taxes imposed by this chapter. The county auditor has all powers granted the commissioner and, in the absence of a valid contract with the commissioner or failure of the commissioner to perform the delegated duties, shall perform these duties in place of the commissioner.

Corporate officer liability-Officers of any corporation required to remit taxes imposed by this article are personally liable for the failure of the corporation to file required returns or remit required payments. The dissolution of a corporation shall not discharge an officer's liability for a prior failure of the corporation to make a return or remit the tax due. The tax, penalty, and interest due may be assessed and collected pursuant to the provisions adopted by this article.

Dedication of tax proceeds-In accordance with Resolution 1999-4 the revenues raised and collected pursuant to this Ordinance, less administrative expenses charged by the state tax commissioner, are hereby dedicated and shall be utilized exclusively for the retirement of the general obligation debt, construction, maintenance, and operation of a county jail to be located in Cass County, North Dakota.

Term-The tax imposed by this Ordinance shall go into effect on October 1, 1999 and shall end on September 30, 2003, with the exception that the County Commission may, by majority vote of their members, direct the state tax commissioner to cease collecting the sales tax once the amount collected by the sales tax is sufficient to retire all general obligation debt incurred by the construction of the county jail, pay all construction costs associated with the county jail, and establish a special fund of \$6,000,000 to pay increased operation costs of the county jail and future additions to the county jail.

ATTEST:

APPROVED:

ss/Michael Montplaisir  
Michael Montplaisir  
County Auditor

ss/Roberta Quick  
Chair, Board of Commissioners  
of the County of Cass

(SEAL)

First Reading: May 17, 1999  
Second Reading: June 21, 1999  
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