

CITY COUNCIL PROCEEDINGS
PUBLISHED SUBJECT TO THE GOVERNING BODY'S REVIEW AND REVISION

The re-scheduled meeting of the Beach City Council was called to order by Vice President Andy Zachmann on August 18, 2022 at 7:00 p.m. Present when the meeting was called to order was City Council Tom Marman, Lynn Swanson-Puckett (via telephone), Sarah Ross, Bev Wolff, Public Works Superintendent Randy Dietz, City Auditor Kimberly Gaugler, and Sheriff Dey Muckle.

The Pledge of Allegiance was recited.

Roll call was taken. Mayor Losinski, and Council President Nick Hegel were absent. Vice-President Zachmann called for any additions or corrections to the agenda. Gaugler requested adding a Gaming Site Authorization for the Beach Volunteer Fire Department. Ross moved to approve the agenda with addition, second by Wolff. Motion carried unanimously.

Minutes

Minutes of the meeting on August 1, 2022 were presented. Ross moved to approve the minutes, second by Wolff. Motion carried unanimously.

Public Works Report

PWS Dietz reviewed his written report. Swanson moved to approve purchasing two Solar Powered Flashing LED Stop Signs rather than four, second by Marman. Motion carried unanimously. Wolff moved to approve replacing alley aprons and curbs as identified in Dietz' written report, second by Ross. Motion carried unanimously. Marman moved to approve extending employment of Bryson Sime to part-time, second by Wolff. Motion carried unanimously.

Auditor's Report

Gaugler reviewed her written report. Gaugler reviewed the financial report for the month of July. Ross moved to approve the financial report, second by Wolff. Motion carried unanimously. Vouchers were presented for review. Ross moved to approve the following vouchers, second by Wolff. Motion carried unanimously.

22753 ADAPCO 12,011.60

22754 Kimberly Gaugler 299.58

22755 RTC Networks 347.92

22756 Target Specialty Product 1,395.00

22757 Warne Chemical & Equipment 223.15

22758 Visa 495.61

Committee Reports

Park Board – Ross reported the Park Board met on the 8th. The swimming pool has closed for the season, planning continues on the Pavilion Project and a new scoreboard for the baseball field has been ordered.

Zoning – Ross reported the Zoning Board met this morning. Three applications for building fences were approved. Advertising for the vacancy on the Zoning Board has been extended for one more month.

Unfinished Business

Correspondence was read from FEMA regarding a 30 day comment period for the proposed Flood Insurance Rate Map. Comment period will end on August 21st.

Ross moved to approve the Second Reading of Ordinance 394, second by Marman. Motion carried unanimously.

ORDINANCE NO. 394

AN ORDINANCE ENACTING AND AMENDING THE CITY'S SALES, USE, AND GROSS RECEIPTS TAX UNDER THE HOME RULE CHARTER OF THE CITY OF BEACH.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BEACH, GOLDEN VALLEY COUNTY, NORTH DAKOTA AS FOLLOWS:

Pursuant to the ballot measure passed by a majority of the qualified electors voting in the election held on June 14, 2022, the following Ordinance enacting the SALES, USE, AND GROSS RECEIPTS TAX is hereby enacted by the City Council of the City of Beach:

Definitions.

All terms defined in chapters 40-05.1, 57-39.2, 57-39.4, 57-39.5, 57-39.6, and 57-40.2 of the North Dakota Century Code (N.D.C.C.), including any future amendments, are adopted by reference. All references to the N.D.C.C. include amendments adopted by the North Dakota Legislative Assembly.

Collection and Administration.

Where not in conflict with the provisions of this Ordinance, the provisions of N.D.C.C. chapters 40-05.1, 57-39.2, 57-39.4, 57-39.5, 57-39.6, and 57-40.2, and all administrative rules adopted by the Tax Commissioner, pertaining to the collection and administration of the retail sales, use, and gross receipts tax, including provisions for liability, refund, penalty, interest or credit, govern the administration by the North Dakota Office of State Tax Commissioner (hereinafter "Tax Commissioner") of the taxes imposed by this Ordinance.

Sales Tax Imposed.

Subject to the provisions of N.D.C.C. § 40-05.1-06, and except as otherwise provided by this Ordinance, or the sales and use tax laws of the State of North Dakota, a tax of two percent (2%) is imposed upon the gross receipts of retailers from all sales at retail, including the leasing or renting of tangible personal property, within the corporate limits of the city of Beach North Dakota.

Use Tax Imposed.

Subject to the provisions of N.D.C.C. § 40-05.1-06, and except as otherwise provided in this Ordinance, or the sales and use tax laws of the State of North Dakota, an excise tax is imposed upon the storage, use, or consumption within the corporate limits of the city of Beach, North Dakota of tangible personal property purchased at retail for storage, use, or consumption in this city, at the rate of two percent (2%) of the purchase price of the property. An excise tax is imposed on the storage, use, or consumption within the corporate limits of the city of Beach, North Dakota of tangible personal property not originally purchased for storage, use, or consumption in this city at the rate of two percent (2%) of the fair market value of the property at the time it was brought into this city.

With respect to the purchase price of tangible personal property used by a contractor or subcontractor to fulfill a contract as defined in N.D.C.C. § 57-40.2-03.3, the tax imposed by this section applies only to bids submitted on or after the effective date of this Ordinance.

Gross Receipts of Alcoholic Beverages.

Subject to the provisions of N.D.C.C. § 40-05.1-06, and except as otherwise provided in this Ordinance, a gross receipts tax of two percent (2%) is imposed upon all gross receipts from the sale of alcoholic beverages within the city. A person who receives alcoholic beverages for storage, use, or consumption in this state is subject to tax on storage, use, or consumption of those alcoholic beverages at the rate of two percent (2%).

Exemptions.

This Ordinance provides exemptions from imposition and computation of the city sales or use tax for all exemptions provided under State law. The amount of the sales and use tax shall not exceed two percent (2%) of the gross receipt, nor shall the tax exceed one-hundred dollars (\$100) on any single purchase or sales transaction involving one or more items.

Contract with Tax Commissioner.

The Beach City Auditor is hereby authorized to contract with the Tax Commissioner for administration and collection of taxes imposed by this Ordinance. The City Auditor has all powers granted to the Tax Commissioner and in the absence of a valid contract with the Tax Commissioner or failure of the Tax Commissioner to perform the delegated duties, shall perform these duties in place of the Tax Commissioner.

Dedication of Tax Proceeds.

The proceeds of any sales and use tax, less administrative costs, shall be dedicated and utilized for maintenance of the swimming pool (20%), and infrastructure and community enhancement (80%).

Effective Date.

This Ordinance shall take effect after its passage, approval, and publication, but not prior to January 1, 2023.

Termination Date.

The Sales, Use, and Gross Receipts Taxes enacted through this Ordinance shall remain in effect until repealed or revoked.

Walter Losinski, Mayor

ATTEST:

Kimberly Gaugler, City Auditor

First Reading: August 1, 2022

Second Reading: August 15, 2022

Final Reading: _____

New Business

An Application for Gaming Site Authorization for Raffle submitted by Beach Volunteer Fire Department was reviewed. Ross moved to approve, second by Wolff. Motion carried unanimously.

No other business was brought forward. Wolff moved to adjourn, second by Ross. Motion carried unanimously. Meeting adjourned at 8:13 p.m.

ATTEST:

Andy Zachmann, Vice-President

Kimberly Gaugler, City Auditor