

**City of MCVILLE**  
**CITY LODGING AND RESTAURANT**  
**ORDINANCE #97 - AMENDED**

Be it ordained by the City Council of the City of McVile that this City shall adopt the following Ordinance to wit:

The governing body of the City of McVile shall impose a city tax pursuant to sections 40-57.3-01, 40-57.3-01.1 or 40-57.3-01.2 of the NDCC. The City of McVile shall establish a city visitor's promotion fund, a city visitor's promotion capital construction fund and a visitors' committee. The visitors' committee shall serve as an advisory committee to the city governing body in administering the proceeds from the taxes available to the City under the NDCC. The moneys in the visitors' promotion fund must be used generally to promote, encourage and attract visitors to come to McVile and use the travel and tourism facilities located within McVile.

**CHAPTER 7-05. LODGING AND RESTAURANT TAX**

7-05-01. City Lodging Tax Imposed - Disposition. There is imposed a tax in the amount of two percent 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 thirty consecutive calendar days or one month. The tax imposed by this section shall be in addition to the state sales tax on rental accommodations and any city sales tax. All proceeds collected under this section must be deposited in the city visitors' promotion fund and spent only as provided by Chapter 40-57.3 of the North Dakota Century Code.

7-05-02. Additional Lodging and Restaurant Tax. In addition to the tax imposed under section 7-05-01, there is imposed a tax of one percent 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 thirty 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, are subject to state sales taxes.

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 and food items are all, each, or in any combination subject to the tax under this section, with the exception of beverages of any type. All other items in any category which are taxable under state 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 and any city sales tax. All proceeds must be deposited in the visitors' promotion capital construction fund and and spent only as provided in Chapter 40-57.3 of the North Dakota Century Code.

First reading: August 25, 2008

Second reading: September 8, 2008

Publication: September 17, 2008

FINAL ADOPTION: October 6, 2008

**Amended: December 5, 2008**

Approval \_\_\_\_\_  
Mayor Robert Stanley

ATTEST:

Approval \_\_\_\_\_  
Auditor Renae Arneson