

# State of South Dakota

EIGHTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 2009

636Q0717

SENATE STATE AFFAIRS

ENGROSSED NO. **HB 1276** - 3/2/2009

**This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.**

Introduced by: Representatives Rausch, Noem, Rave, Solum, and Street and Senators Merchant, Fryslie, and Peterson

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the eligibility for  
2 refunds of sales and use tax and contractor's excise tax and to require that certain  
3 information related to such refunds be public information.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

5 Section 1. That § 10-45B-1.1 be amended to read as follows:

6 10-45B-1.1. For the purposes of this chapter, the term, new business facility, means a new  
7 building or structure or the expansion of an existing building or structure, including a power  
8 generation facility, the construction of which is subject to the contractor's excise tax pursuant  
9 to chapter 10-46A or 10-46B. A new business facility does not include any building or structure:

- 10 (1) Used predominantly for the sale of products at retail, other than the sale of electricity  
11 at retail, to individual consumers;
- 12 (2) Used predominantly for residential housing or transient lodging;
- 13 (3) Used predominantly to provide health care services; ~~or~~
- 14 (4) That is not subject to ad valorem real property taxation or equivalent taxes measured



1           by gross receipts; or

2       (5)   That is a pipeline, railroad, power transmission line, or other linear conveyance or  
3           transmission facility.

4       Section 2. That chapter 10-45B be amended by adding thereto a NEW SECTION to read as  
5 follows:

6       The provisions of section 1 of this Act do not apply to any project where the permit is  
7 granted by the department and construction date of the project occurs before July 1, 2009.

8       Section 3. That chapter 10-45B be amended by adding thereto a NEW SECTION to read as  
9 follows:

10       The name of any person or entity that receives a refund or credit of sales, use, or contractors  
11 excise tax pursuant to this chapter and the amount of any such refund or credit is public  
12 information and shall be available and open to public inspection as provided in § 1-27-1.